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# COMMERCIAL INVOICES,

WITH

## HINTS ON MENTAL CALCULATION.

BY

THOMAS CHESHIRE.



LONDON:

CHARLES BEAN, 81, NEW NORTH ROAD, HOXTON, N.  
1868.

*181. f. 10.*



## P R E F A C E.

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EVERY Author endeavours to convince the members of the Profession for which he writes, or the public generally, that there is room for his production, and that, for some reasons, it is, in its department, just the book that is required.

The writer of the following pages ventures to do the same. He knows that teachers must long have felt, how very few real business transactions are published in a form adapted to the use of pupils, and yet retaining the true mercantile character.

This work proposes to supply this deficiency in our School Exercises. Every Invoice, &c., is a faithful copy of original manuscripts, supplied by gentlemen connected with some of the largest business establishments.

The principal recommendation of the work will, it is believed, arise from the facility it affords for casting out the Invoices, explanatory notes being added, where such appeared to be necessary, and great care being taken that the methods of calculation suggested, should be such as are adopted in our houses of business.



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Exercises in Mental Arithmetic are thus supplied, having the advantage of being *practical* instead of *abstract*.

The Author respectfully requests, for the entire work, a fair trial ; knowing, from an experience of nearly twenty years, that the youth who can make a neat copy of the Invoices, write them to dictation, and work out the various calculations in the manner described, will have but little difficulty in obtaining for himself a respectable position in a good mercantile house.

28, MORTIMER ROAD, N.,  
LONDON.

## P L A N .

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THE following suggestions for the use of this book are respectfully submitted for the advantage of junior teachers.

Let one of the Invoices be copied. Then let the class be divided, and one half become dictators to the other half, of the Invoice they have just written.

Presuming that most schools give one hour per week to Mental Arithmetic, it might be found convenient to allow part of that time to be spent in working out the exercises, or "casting out" the Invoices herein contained.

Each youth having this book open before him, the class might proceed thus; suppose the question were 540 lbs. @  $2\frac{1}{2}d$ .

TEACHER, (to whole class).—Suggest the shortest way of making this calculation.

SCHOLARS.—Say 240 lbs. @  $1d.$  = £1.

TEACHER.—Give the results of the several efforts you make to work this out.

SCHOLARS.—£2 12/6, £5 5/, £5 18/1½.

TEACHER.—Explain how you obtain these answers.

SCHOLARS.—£2 12/6 is 240 @  $2\frac{1}{2}d$ ., which is £2½.

£5 5/ is twice £2 12/6, or the price of 480.

£5 18/1½, the remaining 60 cost ½ of £2 12/6.

TEACHER.—Mention another way of making this calculation, to prove the former.

SCHOLARS.—540 is 45 dozen.  $2\frac{1}{2}d.$  each is  $2/7\frac{1}{2}$  per dozen. Say 45 times  $2/7\frac{1}{2}$ .

TEACHER.—Repeat the three results.

SCHOLARS.—£5 12/6. £5 16/3. £5 18/1½.

TEACHER.—Explain as before.

SCHOLARS.—£5 12/6 is 45 half-crowns.

£5 16/3 is the addition of 45*d.*

£5 18/1½ „ „ 45 half-pence.

TEACHER.—What are some of the advantages of calculating thus?

SCHOLARS.—I can do it without slate or paper.

It is much more rapid than doing it by compound multiplication.

It teaches me to fix my attention upon one thing at a time.

TEACHER.—Try another question. 7 cwt. 3 qrs. 14 lbs. @  $7\frac{1}{2}$  per lb.?

SCHOLARS.—700 lbs., 798 lbs., 882 lbs.  $220\frac{1}{2}$  half-crowns, 55 half-sovereigns, add  $1/3$ , £27 11/3.

TEACHER.—Try another way to prove this.

SCHOLARS.—784 lbs., 882 lbs., 441s.,  $551/3$ , £27 11/3.

TEACHER.—784 lbs. SCHOLARS.—7 times 112 lbs.

„ 882 „ „ 3 qrs. 14lbs., or 100 lbs. less 2.

„ 441s. „ 882 sixpences.

„ 551/3 „ 882 times  $1\frac{1}{2}d.$  (the  $\frac{1}{8}$  of a shilling) = 110/3.

A familiar Lecture or two upon this subject, with a few prepared sheets, or with a black board, will be found to be the best introduction to the use of this book.

N.B.—If preferred, the book can be used as an Invoice Book only, independent of the arithmetic.

# HINTS ON MENTAL CALCULATION.

WE call the special attention of our young friends, and of all who wish to become expert at Calculation, to the following facts and suggestions, requesting them to work the Exercises until they can write, or give, the Answers without a moment's hesitation.

<i>d.</i>	<i>s.</i>	<i>d.</i>		<i>s.</i>	<i>£</i>	<i>s.</i>	<i>d.</i>
100	= 8	4	Therefore, any number of hundreds are so many times ...	$8\frac{1}{2}$	or	0	8 4
200	= 8	$4 \times 2$	<i>or, better thus :</i>	$8\frac{1}{2} \times 2$	=	0	16 8
500	= 8	$4 \times 5$	„ „ „	$8\frac{1}{2} \times 5$	=	2	1 8
900	= 8	$4 \times 9$	„ „ „	$8\frac{1}{2} \times 9$	=	3	15 0
1500	= 8	$4 \times 15$	„ „ „	$8\frac{1}{2} \times 15$	=	6	5 0

<i>d.</i>	<i>£</i>	<i>s.</i>	<i>d.</i>	<i>or</i>	<i>£</i>	<i>£</i>	<i>s.</i>	<i>d.</i>
1000	= 4	3	4	<i>or</i>	$4\frac{1}{8}$			
3000	= 4	3	4	„	$4\frac{1}{8} \times 3$	=	$12\frac{3}{8}$	or 12 10 0
7000	= 4	3	4	„	$4\frac{1}{8} \times 7$	=	$28\frac{7}{8}$	„ 29 3 4
9000	= 4	3	4	„	$4\frac{1}{8} \times 9$	=	$36\frac{9}{8}$	„ 37 10 0
12000	= 4	3	4	„	$4\frac{1}{8} \times 12$	=	$48\frac{1}{2}$	„ 50 0 0

▲

A little practice will soon lead the calculator to notice such leading facts in the Pence Table as will enable him to read thousands of Pence off at sight. Thus:—

Take advantage of the 240*d.* = £1, and of the 60*d.* = 5*s.*

<i>d.</i>	£	<i>s.</i>	<i>d.</i>	<i>d.</i>	£	<i>s.</i>	<i>d.</i>	<i>d.</i>	£	<i>s.</i>	<i>d.</i>			
120	=	0	10	0	360	=	1	10	0	420	=	1	15	0
660	=	2	15	0	780	=	3	5	0	1020	=	4	5	0
240	=	1	0	0	480	=	2	0	0	720	=	3	0	0
960	=	4	0	0	1440	=	6	0	0	1920	=	8	0	0
2160	=	9	0	0	4320	=	18	0	0, &c., &c.					

Thus, suppose the question, 200,000 rupees at 1*s.* 11½*d.*

200,000 times 2*s.* = 20,000 0 0  
 Less 200,000 *farthings* = 50,000*d.*

Now	48000	=	200	0	0	}	208	6	8
	2000	=	8	6	8				
							<u>£19,791</u>	<u>13</u>	<u>4</u>

Or, quicker thus: 200,000 times 2*s.* = 20,000 0 0  
 200,000 *farthings* = 50,000*d.* } = 208 6 8 as before.  
 = 50 × 4½ }

## EXERCISES.

<i>d.</i>	<i>s.</i>	<i>d.</i>							£	<i>s.</i>	<i>d.</i>
196	=	8	4 + 8 <i>s.</i>	...	...	...	...	...			
240	=		...	...	...	...	...	...			
300	=	8	4 × 3, or 240 <i>d.</i> + 60 <i>d.</i>	...	...	...	...	...			
360	=		240 <i>d.</i> and half 240 <i>d.</i>	...	...	...	...	...			

<i>d.</i>	<i>s.</i>	<i>d.</i>	<i>£</i>	<i>s.</i>	<i>d.</i>
420	= 8	$4 \times 4 + 1/8$ , or $7 \times 60d.$	...	...	...
500	= 8	$4 \times 5$ , or $480d. + 20d.$	...	...	...
700	= 8	$4 \times 7$ , or $720d. = £3$ less $20d.$	...	...	...
600	=	double $300d.$ , or $£1$ $5s.$	...	...	...
749	=	$720d. + 29.$	...	...	...
540	=	$9 \times 60d.$ , or 9 crowns	...	...	...
1000	=	$10 \times 8/4$ , or $960d. + 40d.$	...	...	...
840	=	$7 \times 120d.$ , or $720d. + 120d.$	...	...	...
1100	=	$11 \times 8/4$ , or $1000d. + 100d.$	...	...	...
1200	=	$5 \times 240d.$	...	...	...
1290	=	$5 \times 240d. + 7/6$	...	...	...
1444	=	$6 \times 240d. + 4d.$	...	...	...
558	=	$540d. + 1/6$	...	...	...
375	=	$360d. + 1/3$	...	...	...
689	=	$660d.$ , that is 11 crowns, $+ 2/5$	...	...	...
745	=	$720d.$ , or $£3$ , $+ 2/1$	...	...	...
573	=	$540d.$ , or $£2$ $5s.$ $+ 2/9$	...	...	...
1008	=	$£4$ $3s.$ $4d.$ $+ 8$	...	...	...
1142	=	$1200d.$ less $58d.$	...	...	...
1928	=	$1920d.$ , or $£8$ , $+ 8d.$	...	...	...
1700	=	$1680d.$ , or $£7$ $+ 1/8$	...	...	...
4025	=	4 times $£4$ $3s.$ $4d.$ $+ 2/1$	...	...	...
3147	=	$3000d.$ or $£12$ $10s.$ $+ 12/3$	...	...	...
2896	=	$2880d.$ , or $£12$ $+ 1/4$	...	...	...

*Note.*— $3000 = 12 \begin{smallmatrix} £ \\ s. \\ d. \end{smallmatrix} \begin{smallmatrix} 10 \\ 0 \\ 0 \end{smallmatrix}$  } Add or Subtract  
 $6000 = 25 \begin{smallmatrix} £ \\ s. \\ d. \end{smallmatrix} \begin{smallmatrix} 0 \\ 0 \\ 0 \end{smallmatrix}$  }  $£4\frac{1}{2}$  for intermediate thousands.  
 $12,000 = 50 \begin{smallmatrix} £ \\ s. \\ d. \end{smallmatrix} \begin{smallmatrix} 0 \\ 0 \\ 0 \end{smallmatrix}$  }

Examples of this kind may be multiplied indefinitely, and slates or papers interchanged for mutual correction.

The pupil will do well to time himself, and see how many he can do in a certain time, not being satisfied till he can write off the answer almost at the same instant with the question, and so on for the hints that follow.

### CALCULATION BY DOZENS.

12 @ 1d.	1s.	
" $\frac{1}{2}$	6d.	
" $\frac{1}{4}$	3d.	
" $\frac{1}{8}$	or $\frac{1}{2}$ farthing	$1\frac{1}{2}d.$
" $\frac{3}{8}$	or 3 half farthings	$4\frac{1}{2}$
" $\frac{5}{8}$	or 5 " "	$7\frac{1}{2}$
" $\frac{7}{8}$	or 7 " "	$10\frac{1}{2}$
" $\frac{1}{16}$	or quarter farthing	$\frac{3}{4}$
" $\frac{5}{16}$	or 5 " "	$3\frac{3}{4}$
" $\frac{11}{16}$	or 11 " "	$8\frac{1}{4}$

d.	s.	d.	s.	d.	s.	d.	s.	d.
12 @ 4	=	4	0	12 @ 1	$10\frac{1}{2}$	or	$22\frac{1}{2}$	= 1 2 6
" $5\frac{1}{8}$	=	5	$1\frac{1}{2}$	" 2	$8\frac{3}{4}$	"	$32\frac{3}{4}$	= 1 12 9
" $6\frac{1}{4}$	=	6	3	" 6	$4\frac{1}{8}$	"	$76\frac{1}{8}$	= 3 16 $1\frac{1}{2}$
" $11\frac{3}{4}$	=	11	9	" 7	$3\frac{3}{8}$	"	$87\frac{3}{8}$	= 4 7 $4\frac{1}{2}$
" $10\frac{7}{8}$	=	10	$10\frac{1}{2}$	" 9	$11\frac{1}{16}$	"	$119\frac{1}{16}$	= 5 19 $0\frac{3}{4}$
				" 12	$11\frac{3}{4}$	"	$155\frac{3}{4}$	= 7 15 9

12 @ 0 7 10 $\frac{3}{8}$ = 94 $\frac{3}{8}$ =	£ s. d.	£ s. d.	12 @ 0 8 $\frac{9}{16}$ = 0 8 6 $\frac{3}{4}$	£ s. d.
„ 0 3 7 $\frac{7}{8}$ =	£ s. d.	2 3 10 $\frac{1}{2}$	„ 5 9 $\frac{1}{8}$ = 3 9 9 $\frac{3}{4}$	£ s. d.
„ 0 5 10 $\frac{1}{2}$ =	£ s. d.	3 10 6	„ 15 4 $\frac{5}{16}$ = 9 4 2 $\frac{1}{2}$	£ s. d.
„ 0 13 1 $\frac{1}{2}$ =	£ s. d.	7 17 6	„ 18 10 $\frac{1}{8}$ = 11 6 11 $\frac{1}{4}$	£ s. d.
„ 0 14 9 $\frac{3}{4}$ =	£ s. d.	8 17 9	„ 7 4 $\frac{1}{8}$ = 4 8 0 $\frac{3}{8}$	£ s. d.
„ 2 6 7 $\frac{1}{2}$ = 559 $\frac{1}{2}$ = 27 19 6	£ s. d.	27 19 6	„ 8 3 $\frac{5}{8}$ = 4 19 1 $\frac{7}{8}$	£ s. d.
„ 3 5 11 $\frac{3}{4}$ = 791 $\frac{3}{4}$ = 39 11 9	£ s. d.	39 11 9	„ 9 7 $\frac{1}{2}$ = 5 15 5 $\frac{5}{8}$	£ s. d.

For any number of Dozens multiply the price of one Dozen by that number. This process may be reversed.

12 for 0 7 9 =	£ s. d.	£ s. d.	for one
„ 0 4 10 $\frac{1}{2}$ =	£ s. d.	0 4 $\frac{7}{8}$	„
„ 2 18 0 =	£ s. d.	4 10	„
„ 4 15 0 =	£ s. d.	7 11	„
„ 7 19 0 = 159 0 = 13s. 3d.	£ s. d.	159 0	„
„ 2 4 7 $\frac{1}{2}$ =	£ s. d.	3 8 $\frac{5}{8}$	„
„ 1 19 3 =	£ s. d.	3 3 $\frac{1}{2}$	„
„ 1 14 11 $\frac{1}{4}$ =	£ s. d.	2 10 $\frac{1}{8}$	„
„ 4 18 2 $\frac{1}{4}$ =	£ s. d.	8 2 $\frac{5}{16}$	„

### TO CALCULATE BY SCORES.

20 @ 1 0 =	£ s. d.	£ s. d.
„ 0 6 =	£ s. d.	0 10 0
„ 0 3 =	£ s. d.	0 5 0
„ 0 1 $\frac{1}{2}$ =	£ s. d.	0 2 6
„ 0 0 $\frac{3}{4}$ =	£ s. d.	0 1 3
„ 0 0 $\frac{1}{8}$ =	£ s. d.	0 0 2 $\frac{1}{2}$



The latter rule will be useful in turning the price of a ton into the price of a cwt.

	£	s.	d.		s.		£	s.	d.	
Thus, 1 ton @	9	6	8	is	9½	or	0	9	4	per cwt.
" "	18	12	6	"	18½	"	0	18	7½	"
" "	15	17	6	"	15¾	"	0	15	10½	"
" "	23	18	9	"	23¼	"	1	3	11¼	"

Apply the same principle to the calculation of 240, or any number of 240s.

	s.	d.		£	s.	d.		£	s.	d.		£	s.	d.
240 @	0	1	=	1	0	0	240 for	0	0	7½	=	0	0	0 ½ ½
"	0	0½	=	0	10	0	"	0	18	9	=	0	0	0 ½ ½
"	0	0¼	=	0	5	0	"	7	5	0	=	0	0	7¼
"	0	0⅓	=	0	2	6	"	82	10	0	=	0	6	10½
"	0	0⅔	=	0	7	6	"	360	17	6	=	1	10	0⅔
"	0	0⅝	=	0	12	6	"	660	6	8	=	2	15	0⅝
"	0	0⅞	=	0	17	6	"	2160	12	6	=	9	0	0⅞
"	0	0¾	=	0	15	0	"	758	13	4	=	3	3	2¾
"	0	0⅞	=	0	1	3								
"	0	0⅞	=	0	16	3								
"	0	5⅓	=	5	2	6								
"	0	11¼	=	11	5	0								
"	1	3⅓	=	15	2	6								
"	7	3⅓	=	87	7	6								
"	9	8¼	=	116	5	0								
"	7	10⅓	=	94	7	6								
"	19	3¼	=	231	10	0								

The following hints will also assist in many calculations, and will be applied to the Mercantile Accounts published in this book.

$$100 @ 0\frac{1}{4} = \dots \begin{matrix} s. & d. \\ 2 & 1 \end{matrix}$$

$$100 \text{ ,, } 0\frac{1}{8} = \dots \begin{matrix} s. & d. \\ 1 & 0\frac{1}{2} \end{matrix}$$

$$100 \text{ ,, } 2\frac{1}{8} = 17 \text{ times } 1 \quad 0\frac{1}{2}$$

$$100 \text{ ,, } 4\frac{3}{8} = 35 \text{ times } 1 \quad 0\frac{1}{2}$$

$$100 \text{ ,, } 5\frac{1}{4} = 21 \text{ times } 2 \quad 1$$

$$800 \text{ ,, } \frac{1}{8} = \dots \begin{matrix} s. & d. \\ 8 & 4 \end{matrix}$$

$$800 \text{ ,, } 2\frac{5}{8} = 21 \text{ times } 8 \quad 4, \text{ or } 2100d. = £8 \text{ } 6s. \text{ } 8d. + 8s. \text{ } 4d.$$

$$200 \text{ ,, } 7\frac{5}{8} = 61 \text{ times } 2 \quad 1 \quad \text{Now } 61 \text{ times } 2s. \text{ is } £6 \text{ } 2s.$$

It will often expedite mental calculation to double the number of articles and half the price, or *vice versa*. Thus :

$$96 @ 0 \begin{matrix} s. & d. \\ 4\frac{1}{2} \end{matrix} = 48 @ 0 \begin{matrix} s. & d. \\ 9 \end{matrix} \quad 24 @ 1s. \text{ } 6d. \quad 12 @ 3s. = £1 \text{ } 16s.$$

$$150 \text{ ,, } 1 \quad 3 = 75 \text{ ,, } 2 \quad 6 \quad \text{or } 8) £75 (£9 \text{ } 7s. \text{ } 6d.)$$

$$340 \text{ ,, } 0 \quad 7\frac{1}{2} = 170 \text{ ,, } 1 \quad 3 = 85 \text{ half-crowns, or } £10 \text{ } 12s. \text{ } 6d.$$

$$840 \text{ ,, } 0 \quad 3\frac{3}{4} = 420 \text{ ,, } 0 \quad 7\frac{1}{2} = 105 \text{ half-crowns, or } £13 \text{ } 2s. \text{ } 6d.$$

$$960 \text{ ,, } 0 \quad 1\frac{7}{8} = 480 \text{ ,, } 0 \quad 3\frac{5}{8} = 240 @ 7\frac{1}{2}d. = £7 \text{ } 10s.$$

$$88 \text{ ,, } 3 \quad 6 = 44 \text{ ,, } 7 \quad 0 = 15 \text{ guineas less } 7s. = £15 \text{ } 8s.$$

$$1000 \text{ ,, } 7 \quad 6 = 3000 \text{ at half-a-crown, or } £375.$$

$$1000 \text{ ,, } 0 \quad 1\frac{1}{2} = 125 @ 1s. = £6 \text{ } 5s.$$

## EXAMPLES OF INVOICE CALCULATION.

s.	d.		£	s.	d.	£	s.	d.
48	@ 0	4 $\frac{1}{8}$	Say 4 dozen @	0	4	1 $\frac{1}{2}$	...	...
48	„ 0	6 $\frac{3}{4}$	„ 4 „	0	6	9	...	...
36	„ 0	2 $\frac{3}{8}$	„ 3 „	0	2	4 $\frac{1}{2}$	...	...
27 $\frac{1}{4}$	„ 0	1 $\frac{7}{8}$	„ 2 $\frac{1}{4}$ „	0	1	10 $\frac{1}{2}$ + $\frac{1}{2}$ ...	...	...
36	„ 0	3 $\frac{5}{8}$	„ 3 „	0	3	7 $\frac{1}{2}$	...	...
48	„ 0	1 $\frac{1}{2}$	„ 4 „	0	1	6	...	...
48	„ 0	2 $\frac{7}{8}$	„ 4 „	0	2	10 $\frac{1}{2}$	...	...
72	„ 0	2 $\frac{3}{8}$	„ 6 „	0	2	4 $\frac{1}{2}$	...	...
35	„ 0	9 $\frac{1}{2}$	„ (3 „	0	9	6) less 9 $\frac{1}{2}$ d.	...	...
25	„ 2	11 $\frac{1}{2}$	„ (2 „ @ 1 15 6) add 2s. 11 $\frac{1}{2}$ d.					
6 $\frac{1}{4}$	„ 1	6 $\frac{3}{4}$	Say $\frac{1}{2}$ dozen @ 0 18 9 add $\frac{1}{4}$ of 1s. 6 $\frac{3}{4}$ d.					
6 $\frac{1}{4}$	„ 1	8 $\frac{3}{4}$	„ $\frac{1}{2}$ „	1	0	9 „ „ &c.		
6 $\frac{1}{4}$	„ 1	10 $\frac{3}{4}$	„ $\frac{1}{2}$ „	1	2	9 „ „ „		
							11	11 7

We advise all who aim at correctness in Accounts to calculate in two different ways, we shall, therefore, frequently introduce two methods for the same Exercise.

	<sup>s.</sup>	<sup>d.</sup>		£	s.	d.
51 @ 2	4		Say 51 @ 2/6 less 51 at 2d., or 4¼ doz. @ 28/			
33 „ 1	3		„ 16½ half-crowns, or £1 13s. + 8/3	...		
25 „ 1	5		„ 2 dozen and 1 at 17/	...	...	...
39 „ 2	4		„ £3 18/+13/	...	...	...
15 „ 2	8		„ 16 @ 2/6	...	...	...
17 „ 2	9		„ 17 „ 2/6, or 17 @ 3/*	...	...	...
37 „ 3	4		„ 37 „ £½ = £6½	...	...	...
24 „ 3	10		„ 2 dozen @ £2 6/...	...	...	...
21 „ 3	1		„ 3 times £1 1/, &c.	...	...	...
32½ „ 0	9½		Allow 7d. for the ¾ and say 16 @ 1/6½, or 8 @ 3/1			
96 „ 0	2½		Say 8 dozen @ 2/10½, or (8 times 3/) less 1/			
26 „ 6	6		„ 2 „ £3 18/, add 13/ or say ⅔£, less 4/4			
35 „ 0	9½		„ 3 dozen, less 1, @ 9/6	...	...	...
12½ „ 2	5½		„ (12 @ 2/6) less 6d., add 1/3	...	...	
				46	9	2½

\* We have not given the full particulars in all our Exercises, some are left for the careful observation of the pupil.

	s.	d.						£	s.	d.
137	@	0	3½	11 dozen 5 @ 3/6	Say £1 18/6 + 1/5½	...				
205½	"	0	4	17	" 4/, and add 6d.	...				
137	"	0	4½	11	" 5 @ 4/6	...				
66	"	0	4½	5½	" 4/3, or 4½ times 5/6...	...				
66½	"	0	4½	5½	" 4/9, and add 2½d.	...				
58½	"	0	4½	5	" 4/6, less 6½d.	...				
59½	"	0	5	5	" 5/ " 2½d.	...				
60	"	0	5½	...	...	...				
61	"	0	6	...	...	...				
41	"	0	6½	Say £1 0/6 + 1/8½	...	...				
5	"	10	0	...	...	...				
58½	"	0	5	...	...	...				
55½	"	0	7¼	7 times 4/7½	Say £1 8/0, £1 12/4½, add 1/2	...				
140	"	0	3¾	is 35 @ 1/1½, 35/, 37/11 + 1/5½	...	...				
1	"			each @ 17/, 19/, 2 @ 9/, 1 @ 12/	...	...				
74	"	0	2¾	Say 6 dozen and 2 " 2/9	...	...				
110	"	0	3¾	" 9 " " 3/10½ (£1 16/0, less 1/1½) + 7¾d.	...	...				
141	"	0	3¾	add 3½d. to one above, viz. 140 @ 3¾	...	...				
73	"	0	3¾	6 dozen @ 3/9, add 3¾d.	...	...				
76	"	0	3¾	6½ " 3/10½, say £1 3/3 + 1/3½	...	...				
65	"	0	4½	Say 130 @ 2½, £1 1/8 + 2/8½	...	...				
24	"	0	7½	...	...	...				
35	"	0	8½	3 dozen @ 8/3, less 8½d.	...	...				
34	"	0	9½	3 " 9/3 " 1/6½	...	...				
16	"	1	0	and 12 @ 7d.	...	...				
								40	0	8

*Note*  $\frac{1}{4}d.$  and  $\frac{1}{2}d.$  are omitted in carrying out the totals in business calculations. We shall, therefore, with but few exceptions, follow this rule throughout the book.

	<i>s.</i>	<i>d.</i>		<i>£</i>	<i>s.</i>	<i>d.</i>
91 @ 1	$6\frac{3}{4}$	is 7 dozen and 7 @ 18/9	Say £6 11/3, £7 1/9, £7 2/2			
92 „ 1	5	8 dozen less $\frac{1}{3}$ at 17/...	... ..			
59 „ 2	$10\frac{1}{2}$	Say (5 dozen @ £1 14/6) less 2/10 $\frac{1}{2}$ that is £5, £8 10/, £8 12/6*				
60 „ 1	5	... ..	... ..			
96 „ 1	$5\frac{1}{2}$	8 dozen @ 17/3 = £7 less 2/ (8 times 17/6 is 7 times £1)				
97 „ 1	5	... ..	... ..			
100 „ 2	$1\frac{1}{2}$	Say £10. £10 8/4... ..	... ..			
102 „ 1	5	„ 8 $\frac{1}{2}$ dozen @ 17/ = £6 16/, &c. ...				
94 „ 1	$6\frac{3}{4}$	„ 8 dozen less 2 @ 18/9. Say £8 less 10/. £7 10/				
As a check to the above, say £4 14/ + £2 7/ = £7 1/						
95 „ 1	5	... ..	... ..			
172 „ 1	$7\frac{1}{2}$	Say 86 @ 3/3 because 3/4 is $\frac{1}{8}\pounds$ 6) £86 = £14 6/8, less 7/2				
As a check, say £8 12/, £12 18/, £13 12/4						
174 „ 1	5	Say 14 $\frac{1}{2}$ dozen @ 17/ £14 less £2 2/ £11 18/ + 8/6				
In saying it mentally only repeat £14, £11 18/, £12 6/6						
376 „ 1	$10\frac{1}{2}$	Say 2/ less 1 $\frac{1}{2}d.$ 376 @ 2/ is known at sight to be £37 12/, $\frac{376}{8}s. = £2 7/$				
384 „ 1	5	384 @ 1/3 is £ $\frac{384}{10} = £24$ , 384d. $\times 2 = £3 4/$				
				160	14	0

\* Carefully observe that many of these Exercises are left in an unfinished state in order that the pupil may be obliged to work them.

	<i>d.</i>							<i>£</i>	<i>s.</i>	<i>d.</i>
364	@	$1\frac{1}{2}$	$30\frac{1}{2}$ dozen @ $1/7\frac{1}{2}$ , £1 10/4, £2 5/6, £2 8/ ...							
323	,,	$5\frac{1}{4}$	323 @ 1 <i>d.</i> = £1 6/11 by $5\frac{1}{4}$ ...							
41	,,	$4\frac{1}{4}$	$3/5$ by $4\frac{1}{4}$ , or 3 dozen, 5 @ $4/3$ ...							
41	,,	5	5 times $3/5$ ...							
41	,,	$5\frac{1}{4}$	$5\frac{1}{4}$ times $3/5$ ...							
41	,,	$8\frac{1}{4}$	$8\frac{1}{4}$ times $3/5$ ...							
46 $\frac{1}{2}$	,,	$8\frac{1}{2}$	4 dozen @ $8/6$ , less 1 <i>s.</i> ...							
47	,,	10	£2 less 10 <i>d.</i> ...							
137 $\frac{3}{4}$	,,	$8\frac{1}{2}$	$11\frac{1}{2}$ dozen @ $8/6$ , less 2 <i>d.</i> ...							
49 $\frac{1}{4}$	,,	10	= 492 $\frac{1}{2}$ <i>d.</i> (480 <i>d.</i> = £2), or say 4 doz. at 10 <i>s.</i>							
74	,,	$10\frac{1}{4}$	= (6 dozen @ $10/3$ ) + $1/8\frac{1}{2}$ ...							
58	,,	$5\frac{1}{4}$	= (5 times $5/3$ ) less $10\frac{1}{2}$ <i>d.</i> ...							
51	,,	6	... ..							
62	,,	7	5 dozen @ 7/ = £1 15 + $1/2$ ...							
52 $\frac{1}{4}$	,,	$7\frac{3}{4}$	( $4\frac{1}{3}$ dozen @ $7/9$ ) + 2 <i>d.</i> ... ..							
151 $\frac{1}{2}$	,,	$2\frac{1}{4}$	$12/7\frac{1}{2}$ by $2\frac{1}{4}$ , or 1 gross @ $2\frac{1}{4}$ = $2/3 \times 12$ = £1 7/ add $7\frac{1}{2}$ @ $2\frac{1}{4}$ = $1/5$							
58	,,	$5\frac{1}{4}$	... ..							
35 $\frac{1}{2}$	,,	$8\frac{1}{4}$	(3 dozen @ $8/3$ ) less 4 <i>d.</i> ...							
34 $\frac{1}{2}$	,,	$9\frac{1}{4}$	(3 ,, $9/3$ ) less $1/2$ ...							
								38	7	10

	£	s.	d.
80 @ $3/4 = 4$ times £3 6/8 ... ..			
152 „ $3\frac{3}{4}d. = 12$ dozen @ $3/9 = £2\ 5/ + 2/6$ ... ..			
392 „ $3\frac{3}{8}d.$ Say 400 @ $\frac{1}{8}d. = 0\ 4\ 2$ $3\frac{3}{8} = \frac{27}{8}ths = 5\ 8\ 0\ 5\ 12\ 6$ } ... less 8 @ $3\frac{3}{8}$ 0 2 3 } ...			
271 „ $2\frac{5}{16}$ Say 272 less $2\frac{1}{4}d.$ (Now $200 @ \frac{1}{16} = 1/0\frac{1}{2}$ ), $200 = 37/ + 37 \times \frac{1}{2} = 38\ 6\frac{1}{2}$ } 72 = 6 doz. $2/3\frac{3}{4}$ 13 $10\frac{1}{2}$ } Or more simple thus, $272 @ 2\frac{5}{16}$ is $136 @ 4\frac{5}{8}$ or $17 @ 3/1$ . } 1197 @ $5/4 = 5$ times £64, less 16/ ... .. (64d. each = £64 for 240)			
3000 „ 8d. = 30 ) 3000£ ... ..			
168 „ $3\frac{5}{8}d. = 14$ dozen @ $3/7\frac{1}{2} = 2\ 6\ 8$ } 0 4 1 } ... .. or, say £2 2/, £2 9/ 2 10 2			
$23\frac{3}{4}$ cubic yards @ $2/5$ per foot, 27 @ $2/5 = £3\ 7/6, £3\ 5/3$ = 783d. = £39 3/ = £78 6/ less 16/4			
481 „ $2/6 = 8$ ) 481£ ... ..			
	583	3	9

In the reduction of cwts., qrs., and lbs. the same method may be adopted, that is, simply to announce the leading results in the several stages of the calculation.



<i>Tons.</i>	<i>cwt.</i>	<i>qrs.</i>	<i>lbs.</i>			<i>lbs.</i>	<i>lbs.</i>	<i>lbs.</i>	
0	3	2	26	to	lbs.	Say	300	382	418
0	5	1	6	„	„	500	534	594	
0	7	3	11	„	„	700	795	879	
0	9	3	5	„	„	900	989	1097	
0	8	0	27	„	„	800	827	923	
0	10	1	15	„	„	1000	1043	1163	
5	14	3	4	„	„	11400	11488	12856	
							1368		

<i>lbs.</i>	<i>d.</i>	<i>£</i>	<i>s.</i>	<i>d.</i>						<i>£</i>	<i>s.</i>	<i>d.</i>
418	@	8	=	1	14	10	}	...	...	...	...	...
						8						
*12856	„	5	=	53	11	4	}	...	...	...	...	...
						5						

\* 12856*d.* is to be calculated thus :—

<i>d.</i>	<i>£</i>	<i>s.</i>	<i>d.</i>
12000	=	50	0 0
856	=	3	11 4
<hr/>			
53 11 4			
<hr/>			

*Mr. Edwards, Chatham,**Leicester, 8 Sept., 1848.***Bought of I. E. DODDRIDGE,****MANUFACTURER OF SEWING THREAD.****89, NORTH STREET.**

			£	s.	d.
1	Gross ea. White Bohemia—396, 752, 875, 427, 95	12/6			
1	„ „ Blk. „ 78, 49, 36, 55	10/6			
$\frac{1}{2}$	„ „ „ „ 72, 48, 57, 32, 58	11/			
$\frac{1}{2}$	„ ea. White Royal, 76, 43, 27, 100, 479, 326,				
	581, 82	10/9			
$\frac{1}{4}$	„ „ Black „ 83, 74, 90, 107, 285	10/			
	Case ... ..		0	2	6
			9	10	0

That is 1 gross, or  $\frac{1}{2}$  gross, or  $\frac{1}{4}$  gross of the Thread, of each of the numbers mentioned; 1 gross of No. 396, 1 gross No. 752, &c., making 5 gross, at 12/6 per gross.

$\frac{1}{2}$  gross No. 72,  $\frac{1}{2}$  gross No. 48, &c., making 5 half grosses, at 11/ per gross.

(No. 1.)

*Mr. Goldsworthy,  
Plymouth,*

*London, Jan<sup>y</sup>. 18th, 1849,  
86, Wood Street ; MANUFACTORY, Worcester.*

## Bought of J. W. DENT & CO.,

TO PREVENT ERRORS, IT IS REQUESTED THAT INVOICES OF RETURNS BE SENT BY POST.

No.						£	s.	d.
1	$\frac{1}{2}$ dozen S. Men's Blk. Kid	...	...	...	31/			
2	$\frac{1}{2}$ „ Men's	...	...	...	33/			
3	1 „ White Berlin	...	...	...	4/6			
4	1 3 Blk. Cashmere	...	...	...	3/9			
5	1 4 „ „	...	...	...	4/3			
6	1 Habit, Col <sup>d</sup> .	...	...	...	3/10			
7	1 Black Silk	...	...	...	8/11			
8	1 Ditto	...	...	...	10/6			
						3	7	9
	Cr. By Returns, No. 1	...	...	...	0 15 6			
	„ „ 8	...	...	...	0 10 6			
	Discount	...	...	...	0 1 0			
	28 Jan <sup>y</sup> ., 1849, Cash	...	...	...	2 0 9			

J. W. DENT & Co.

(No. 2.)

*Mr. J. Johnson,*  
*Leamington,*

*Liverpool, 3 Jan'y., 1851,*  
*38, Pine Street, opposite Cannon Street.*

**Bought of JOSEPH POLLOCK,**

**WHOLESALE STATIONER, ENGRAVER, &c.,**

**PATENT LEDGER MANUFACTURER, GENERAL PAPER WAREHOUSE.**

	£	s.	d.
Paper and Printing 500 Labels from Plate ... @ 3/			
Altering Plate, "to be taken at" ... ..	0	1	6
Paper and Printing 500 Seidlitz Wrappers, letter-press back and front ... .. 4/6			
Paper and Printing 1000 Dandelion Coffee Labels, letter-press ... ..	0	13	6
Paper and Printing 500 Mustard Labels, on Buff Demy, letter-press ... ..	0	8	6
50 $\frac{1}{2}$ Reams Cream Laid 4to. Post ... .. 10/			
To Printing Ditto with House at top ... ..	0	12	6
20 $\frac{1}{2}$ Reams Cream Laid 4to. Post ... .. 10/			
	14	18	6

(No. 3.)

B

Mr. J. Holmes,  
Leadenhall Street,

London, January 4, 1867.

**Bought of HORNE & WOOD,**

**CHEMICAL AND PHILOSOPHICAL INSTRUMENT MAKERS,  
OPTICIANS, PHOTOGRAPHERS, &c.**

	£	s.	d.
1 Box Comic Slides ... ..	1	8	0
12 Comic Slip „ ... .. @ 4/10			
12 Dissolving View Slides ... .. „ 9/6			
<hr/>			
Discount, 20% ... ..			
<hr/>			
Retort Stand, 2 Extra Rings ... ..	0	10	0
6 Plaister Skins ... .. „ 12/	0	6	0
1 Morocco Instrument Case ... ..	0	10	0
Pair Small Surgical Scissors ... ..	0	2	0
Pair Spring Dressing Forceps ... ..	0	2	0
Hamper 2/2 ... ..			
<hr/>			
	9	12	2

(No. 4.)

*Mr. James Drake,*  
*Mortlake,*

*London, April 2, 1850.*

**Bought of DAVID & W. SMITH,**

**MANUFACTURERS,**

**WHOLESALE AND FOR EXPORTATION.**

	£	s.	d.
12 dozen 11 lbs.			
12   "   10   "			
12   "   8   "			
11   "   10   "			
6   "   7   "			
<u>56 dozen 10 lbs. Dips   ...   ...   ...   ... @ 6/6</u>			
4 Chests @ 6/ ; Box, 3/   ...   ..   ...   ...   ...			
14 lbs. Old Brown Windsor Soap   ...   ...   ...   ... , 1/3½			
14   "   Double Scented   ...   ...   ..   ...   "   /9			
5   "   Foreign Castile, per cwt.   ...   ...   ...   ... , 86/			
1 Dozen Boxes Inlaid Cakes ...   ...   ..   ...   ...	0	8	6
Box   ...   ...   ...   ...	0	0	10
	21	18	2

(No. 5.)

Mr. Mackintosh,  
Old Kent Road,

75 & 76, Cheapside,  
London, E.C., 14 April, 1867.

**Bought of RICKARDS & WHITE,**  
**MANUFACTURERS OF FLOOR CLOTHS, &c.**

HALF PRICE FOR RETURNED PACKAGES.

	£	s.	d.
1 Piece 2/4, No. 736, Floor Cloth, 17 yards ... @ 2/4			
1 " 4/4 " 748 " " 24 " ... " 2/4			
1 " " " 848 " " 15 " ... " "			
1 " " " 697C " " 21 " ... " 2/1			
1 " " " 367 " " 12 " ... " "			
1 " 3/4 " 356C " " 24 " ... " 19			
5 Wrappers ... " 7			
	12	0	4

(No. 6.)

Messrs. Newark & Co.,  
Birmingham,

London, 18 Jan<sup>y</sup>., 1863,

Bought of EDWD. STAINES & CO.,

WHOLESALE AND EXPORT STATIONERS,  
127, VAUXHALL BRIDGE ROAD.

	£	s.	d.
152 Rms. dble. Demy ... .. @ 23/			
5 " " " less 10% ... .. " "			
28 " flat Double Foolscap, Cartridge ... .. 8/6			
6 " B. S. Cartridge ... .. 30/			
6 " " " ... .. 40/			
11 " " " ... .. 42/			
7 " " " ... .. 41/6			
6 " " " ... .. 44/6			
5 " Dark Blue Double Foolscap ... .. 10/6½			
<u>226 Rms.</u>			
	266	9	8

*Per Railway.*

Obs.—For 152 Reams @ 23/. Say £152, add 3 times £7 12/, for 10% reckon 2/ in the £.

(No. 7.)



Messrs. Ric<sup>d</sup>. Mc Farlane & Co.,  
23, Lombard Street,

London, 28th Nov<sup>r</sup>., 1864,  
Office: 23, Cannon Street, E.C.

Bought of JAS. HALLEY & SON,

GUNPOWDER MANUFACTURERS,

WALTHAM AND LONDON.

W C D		Per Barrel of 100 lbs.	£	s.	d.
X	To 200 $\frac{1}{4}$ LGB Extra Large Grain				
	Bright Blasting Powder = 50 brls. @ 48/				
	4 $\frac{1}{4}$ HF Gunpowder, in $\frac{1}{2}$ flks. 1 „ „ 105/				
	<u>204 <math>\frac{1}{4}</math> barrels</u> = <u>barrels 51</u>				
			125	5	0

Per Ramsey,  
for Port Philip.

(No. 8.)

*J. Byrne, Esq.,  
Wolverhampton,*

*York, 28 Jan<sup>y</sup>., 1861.*

**Bought of THE YORK GLASS COMPANY,  
JAMES MEEK, SPENCE & CO.**

									£	s.	d.
1	Gross	1 oz.	Mixed White Vials...	...	...	@	8/6		0	8	6
2	"	1½ "	" " " " " " " " " " " "	...	...	"	9/6				
1	"	2 "	" " " " " " " " " " " "	...	...	"	11/	0	11	0	
½	"	3 "	" " " " " " " " " " " "	...	...	"	13/				
¼	"	2 "	W. Ovals ...	...	...	"	18/				
¼	"		Lettered Prestons	...	...	"	14/				
3	Dozen	1 oz.	Taper Measures	...	...	"	8/				
3	"	2 "	" " " " " " " " " " " "	...	...	"	10/				
3	"	4 "	" " " " " " " " " " " "	...	...	"	15/				
2	1 6	6 oz.	Lettered Ovals	...	...	"	12/				
2	3 3	8 oz.	" " " " " " " " " " " "	...	...	"	12/				
1	11 6	4 oz.	" " " " " " " " " " " "	...	...	"	13/				
½	Gross	16 oz.	Ovals	...	...	"	17/				
		2 Crates	...	...	...	"	4/				
									7	16	0

All the Prices are per Gross.

2 1 6 means 2 gross 1 dozen and 6.

2 3 3 " 2 " 3 " " 3, &c.

(No. 9.)

*Messrs. Lee & Grant,**73, Blackfriars Road,**London, E.C., 28 May, '66.***Bought of WHITE & GREENWELL,****MANUFACTURERS, &c.,****FLOOR CLOTHS, PAPER HANGINGS, &c.**

							£	s.	d.
3 Pieces 6/4, No. 0, Wood Mole	...	...	@	10/6					
12 " 6/4, " 3, Printed "	...	...	"	16/					
6 " 6/4, " 15, Moles	...	...	"	19/6					
1 " Marble Linen	...	...	"	40/					
2 Dozen, No. 0, Printed Covers	...	...	"	14/6					
2 Pieces 6/4 Best Wood Mole	...	...	"	24/					
12 " 5/4 Coloured Morocco	...	...	"	14/					
8 " " " "	...	...	"	14/9					
1 Crockell's No. 8, Crimson	...	...	"	27/6					
1 " " 28, Blue	...	...	"	25/					
1 Dozen No. 1, Painted Blinds...	...	...	"	22/					
1 " " 2, " "	...	...	"	27/					
8 Pieces 6/4, No. 1, Japan Mole	...	...	"	10/6					
12 " " " 0, " "	...	...	"	9/9					
4 Wrappers	...	...	"	18					
							52	12	0

(No. 10.)

Messrs. C. Willis & Co.,  
Bradford,

London, 7 March, 1867.

Bought of FONTAINE, CHANDLER & CO.,

WAREHOUSEMEN,

28, EAST CHEAP, & 49, BLACKFRIARS.

						£	s.	d.
1 Tin Commercial Arrow Root :								
					16½ lbs.			
					1½ Tare.			
					<u>15½</u>			
		...	...	...	@	4½		
28 lbs.	Best Nutmegs	...	...	...	„	2/3		
7	„ Jordan Almonds	...	...	...	„	6/6/0		
7	„ Mxd. Spice...	...	...	...	„	1/3		
100	„ Coffee, 1/	...	...	...	„	10½		
80	„ „ 1/4	...	...	...	„	1/		
28	„ Best J. Cocoa	...	...	...	„	69/		
14	„ Ground Cocoa Nibbs	...	...	...	„	74/		
						14	1	6

For 7 lbs. @ £6 6/, observe that £6 6/ per cwt. is 1/1½ per lb.

(No. 11.)

Mr. W. Forster,  
Cheltenham,

London, 23 January, 1856.  
5, Love Lane, Aldermanby.

# Bought of SPENCER, BAGSTER & CO.,

2½% FOR CASH, OR BANKER'S DRAFT.

ACCEPTANCE 3 MO.'S.

	£	s.	d.
1 Dozen 3X Worsd. Balls ... .. @ 16/6			
½ Bale B Knitting Cotton, No. 6 ... .. „ 12/2			
1 lb ¼ oz. Brook's Cotton, ... .. 24 2/6, 30 3/			
1 D. T. India ... .. No. 8, 1/12 1/0½			
½ Jet Silk ... .. @ 17/6			
12 Dozen 9 yd. Tapes, No. 17 ... .. „ 5½			
1 Gross Worsted Line ... .. „ 2/10			
1 Piece French Satin ... .. „ 8/8			
½ Dozen Satin ... .. 18 10/12 22 12/			
2½ „ M. Needles ... .. @ 5/9			
1 „ Blk. 3 thread Worsd. ... .. 6 5/6, 7 6/			
30 yards Glacè Gros ... .. @ 1/10½			
6 „ Watered Gros ... .. „ 2/5			
12 „ Persian „ ... .. „ 8½			
2 Pieces French Satin ... .. „ 1/7			
	8	15	8

(No. 12.)

Mr. W. Rothschild,  
Enfield,

London, 13 Dec., 1866,  
36, Gutter Lane.

Bought of J. & W. LESLIE, JUN.,

JOURNAL N, VOL. 486.

CONVEYANCE—E. C. RAILWAY.

						£	s.	d.
42	5 Cold. Coburgs,	$\frac{4}{29}$	$29\frac{1}{2} = 145\frac{1}{2}$ yards	...	@	$7\frac{1}{2}$		
80	5 " "	30,	$\frac{2}{29}$ , $29\frac{1}{2}$ , $28\frac{1}{2} = 146$ yds.	"		11		
	1 dozen Cravats	...	...	...	"	6/9		
	1 " "	...	...	...	"	9/		
	2 $\frac{5}{4}$ Garancenes	$40\frac{1}{2}$	$42\frac{1}{2} = 83$ yards	...	"	6		
	8 Pads	$\frac{3}{40}$ , $\frac{3}{41}$ , $38\frac{1}{2}$ , $41\frac{1}{2} = 323$ yards	...	"		$5\frac{1}{4}$		
	Canvass	...	...	...		0	1	9
						21	5	1

Read No. 42, 5 pieces coloured Coburgs, 4 pieces 29 yards each,  
1 piece  $29\frac{1}{2}$  yards =  $145\frac{1}{2}$  yards @  $7\frac{1}{2}d.$

No. 80, 5 pieces coloured Coburgs, 1 piece measures 30 yards, 2 pieces  
29 yards, 1 piece  $29\frac{1}{2}$  yards, 1 piece  $28\frac{1}{2}$  yards = 146 yards.

Last line  $\frac{3}{40}$  means 3 pieces 40 yards each.

$145\frac{1}{2} @ 7\frac{1}{2}d.$  Say 12 dozen @  $\frac{7}{6}$  or  $90d. = 90s.$ , and  $1\frac{1}{2} @ 7\frac{1}{2}d. = 11\frac{1}{4}d.$

146 "  $11d.$  " "  $11/$ , add  $\frac{1}{10}$  for the two over.

323 "  $5\frac{1}{4}d.$  " 27 " "  $\frac{5}{3}$  (27 crowns), less  $5\frac{1}{4}d.$  for the 1.

Or to check by, say £1  $\frac{6}{11}$  by 5,  $323 @ \frac{1}{4} = 81d. = 6/9.$

For the 27 dozen  $\frac{5}{3}$ , say mentally £6  $\frac{15}{100}$ , £7  $\frac{1}{10}$ , £7  $\frac{1}{4}$ .

(No. 13.)

Messrs. Price & Co.,  
Malden.

London, 18 Jan., 1849,  
90 & 91, Fleet Street.

# Bought of STEVENS AND STOKE,

Conveyance—Railway.

JOURNAL FOLIO 25.

ACCEPT. 4 MONTHS, OR 2½ %.

			£	s.	d.
	3 Pieces 5/4 Tweed Fancies, 38, 39, 39½ = 116½	@ 4½			
	5 „ 9/8 Regattas ... ..	„ 10/			
	1 „ 4/4 Blchd. Dowlas, 48 ... ..	„ 12½			
18	1 „ 7/8 Fine Linen, 28 ... ..	„ 16½			
	1 „ 7/8 Soft Finish, 26 @ 14½d., 26	„ 20½			
	1 „ 4/4 Brown Holld., 29 ... ..	„ 6½			
	5 Russia Crash, 10, 11½d.; 9, 12½d.; 12½ = 55	„ 4			
	1 Piece 10/4, 11/4, 12/4, Summer Quilt, 9/, 11/, 14/				
	1 „ 36/ Twill Regatta, 93½ ... ..	@ 6½			
	3 „ 30/ Greys, 73, 72½, 72½ = 218	„ 2½			
	3 „ 33/ „ 72½, 71½, 71 = 215	„ 2½			
	1 „ 8/4 „ 30½ ... ..	„ 6½			
	1 „ 14/16 Indigo Cotton Tick, 60½ ...	„ 5½			
	1 „ Super, 68½ ... ..	„ 10½			
	Wrapper ... ..		0	2	9
			28	0	11

(No. 14.)

In this Invoice the widths of the articles are

Marked thus	5/4,	9/8,	4/4,	7/8,	10/4,
Which signifies	1½ yds.,	1½ yds.,	1 yd.,	1 yd. less ½,	2½ yds.,
	11/4,	12/4,	36/,	14/16,	
	2¾ yds.,	3 yds.,	36 in. or 1 yd.,	1 yd. less ⅛.	

$$116\frac{1}{2} @ 4\frac{1}{4} = 9/8\frac{1}{2} \times 4\frac{1}{4} = \text{£}1\ 16/, \text{£}1\ 18/10 + 2/5 = \text{£}2\ 1/3.$$

$$\text{Or } 116\frac{1}{2} \text{ ,, } 4\frac{1}{4} = 9 \text{ dozen at } 4/3 = \text{£}1\ 18/3 + 3/, = \text{£}2\ 1/3.$$

(8½ times 4¼d.)

$$26 @ 14\frac{1}{2}d. \text{ and } 26 @ 20\frac{1}{2}d. = 26 @ 2/11. \text{ Say } 3/, \text{ less } 1d.$$

$$26 \text{ ,, } 3/ = \text{£}3\ 18/ \text{ less } 2/2 = \text{£}3\ 15/10.$$

$$218 @ 2\frac{1}{8}d. = 18 \text{ dozen } @ 2/1\frac{1}{2}, \text{ add } 2 @ 2\frac{1}{8}d. = 4\frac{1}{4}d.$$

$$\text{Say } \text{£}1\ 16/, \text{£}1\ 17/6, \text{£}1\ 18/3, \text{£}1\ 18/7\frac{1}{2}.$$

(18×2/)      (18×2/1)      (18×2/1½)      (add 4¼d.)

$$215 @ 2\frac{3}{8}d. \text{ Say } 18 \text{ dozen } 2/4\frac{1}{2}, \text{ allow for } 1 @ 2\frac{3}{8}d.$$

$$60\frac{1}{2} \text{ ,, } 5\frac{1}{2}d. = 5 \text{ dozen } @ 5/6 + \frac{1}{2} \text{ of } 5\frac{1}{2} \text{ or } 2\frac{3}{4}.$$

The several results here given are to be repeated mentally.

Thus,  $9/8\frac{1}{2} \times 4\frac{1}{4}$ . A beginner may say to himself  $\text{£}1\ 16/, \text{£}1\ 18/10, \text{£}2\ 1/3$ ; not say  $\text{£}1\ 16/$  add  $2/10$ , &c., but simply the three results named.

Again 18 times  $2/4\frac{1}{2}$ , say  $\text{£}1\ 16/, \text{£}2\ 2/9$ .

Or, as two modes serve for a check, say  $\text{£}2\ 5/, \text{£}2\ 2/9$ , that is 18 half-crowns less 18 times  $1\frac{1}{2}d$ .



*Mr. Christie.*18, *Gresham Street,*

LONDON, 29 November, 1866.

**Bought of SHARP & SONS,****MANUFACTURERS OF FLANNELS, BAIZES, &c.**

4 MO.'S BILL, OR 2½% FOR CASH.

						£	s.	d.
10	Pieces	9/8 Shirting (Job) ea.	$80\frac{1}{2} = 805$	...	@ $2\frac{1}{8}$			
10	„	36/ Long Cloths (Soiled) $\frac{6}{80}, \frac{2}{81}, 82,$						
			$79 = 803$	„	$2\frac{3}{4}$			
2	„	„ „ „ „ „	81 ea. 162	„	3			
1	„	30/ Grey Calico, 74	... ..	„	$2\frac{3}{4}$			
1	„	27/ „ „ 75	... ..	„	$2\frac{1}{2}$			
3	„	30/ „ „ $67\frac{1}{2}, 67, 68 = 202\frac{1}{2}$		„	$2\frac{1}{4}$			
T 1 1	„	33/ „ „ 72	... ..	„	3			
24 1	„	Saxony Welsh, 46	... ..	„	1/			
		Canvass	... ..			0	3	0
						25	4	$6\frac{1}{2}$

(No. 15.)

That is 10 Pieces Shirting,  $1\frac{1}{8}$  wide, sold a "Job," that is the whole 10 Pieces are sold at a price, in consideration of the *whole* being bought just as they are.

Also 10 Pieces, 36 inches or a yard wide, 6 of which are 80 yards in length, 2 are 81, &c.

$$\begin{array}{rcl}
 805 @ 2\frac{1}{8} & 100 @ \frac{1}{8} = & \begin{array}{r} \text{£} \quad \text{s.} \quad \text{d.} \\ 0 \quad 1 \quad 0\frac{1}{2} \end{array} \\
 800 \quad ,, \quad ,, = & 0 \quad 8 \quad 4 & \\
 2\frac{1}{8} = \frac{17}{8} = & 17 & \\
 \hline
 & \begin{array}{r} 6 \quad 16 \quad 0 \\ 0 \quad 5 \quad 8 \end{array} & \left. \vphantom{\begin{array}{r} 6 \quad 16 \quad 0 \\ 0 \quad 5 \quad 8 \end{array}} \right\} \text{£}7 \ 1/8 + 10\frac{1}{2}d. \text{ for the 5.} \\
 \hline
 \text{Say mentally, } 8/4, \text{ £}6 \ 16/ & 7 \quad 1 \quad 8 + 10\frac{1}{2}d. = & \text{£}7 \ 2/6.
 \end{array}$$

To check this,  $800d. = \text{£}3 \ 6/8$   $800 @ 2d. = \text{£}6 \ 13/4$   $\left. \vphantom{\begin{array}{r} 800 @ 2d. \\ 800 @ \frac{1}{8} \end{array}} \right\} \text{£}7 \ 1/8.$   
 $800 @ \frac{1}{8} = 8/4$   
 Say mentally  $\text{£}3 \ 6/8, \text{ £}6 \ 13/4, \text{ £}7 \ 1/8, \text{ £}7 \ 2/6.$

$$\begin{array}{rcl}
 803 @ 2\frac{1}{4}d. & 800 @ \frac{1}{4} & = 16/8. \\
 & 800 \quad ,, \quad 11 \text{ f.} & = 400 @ 5\frac{1}{2} = 200 @ 11d. \\
 & & = \text{£}9 \ 3/4 + 8\frac{1}{4}d. = \text{£}9 \ 4/0\frac{1}{4}.
 \end{array}$$

Or, say  $800 @ 2\frac{1}{4}d. = 200/$  less  $200d. = \text{£}9 \ 3/4.$   
 Say mentally  $16/8$  by 11 =  $\text{£}9 \ 3/4.$

$$162 @ 3d. = 81 @ 6d. = \text{£}2 \ 0/6.$$

**Mr. Bedding,**

*Croydon, 7 June, 1859.*

Bought of CHAS. MASHAM,

**19, HIGH STREET.**

								e	s.	d.
2234	1 9/8 Croydon, 72½	...	...	...	@	4½				
32587	1 3/6 Stout, 74	...	...	...	"	3½				
689	1 Domestic, 74	...	...	...	"	4½				
7630	3 30/ Shirtings, 79½, 79, 77½ = 236	...			"	3				
7784	5 " " 2/79, 78½, 78, 77½ = 392	...			"	3½				
27865	N 80, Croydon Sheetings, 49½	...	...	...	"	11½				
3721	N 86, " "	47½	...	...	"	13				
	Wrapper	...	...	...			0	4	6	
							17	8	4	

**72½ @ 4½d. Say 6 dozen @ 4/6, add 2¼d.**

74 „ 3 $\frac{1}{4}$ d. „ 6 „ „ 3/3 „ 2 x 3 $\frac{1}{4}$ .

74 „  $4\frac{5}{8}d.$  „ 6 „ „  $4\frac{7}{8}$ , or 3 @  $9/3$ , add twice  $4\frac{5}{8}d.$ , or  $9d.$

236 „ 3d. „ 118 „ 6d. = 59 @ 1/.

$$392 \text{ „ } 3\frac{3}{8}d. \text{ „ } 400 \text{ „ } 3d. = 100\%.$$

„ 400 „  $\frac{3}{8}d. = 3 \times 4/2 = 12/6,$

(less 8 times  $3\frac{3}{8}d. = 2/3$ ) =  $10\frac{1}{3}$ .

**Mentally, therefore, we should say, £5, £5 12/6, £5 10/3.**

Or, which would serve as a check,  $\pounds 4\ 18/ + (3 \text{ times } 4/1), \pounds 5\ 10/3$ .

(No. 16.)

Messrs. Hanks & Co.,  
 Wisbeach,

London, 8 April, 1867.

Bought of C. ZIMMERMAN,  
 CORK CUTTER, &c.,  
 EAST WHARF, THAMES STREET.

				£	s.	d.
283	6 Bales, ea. 68 Gross, Fruit Corks	...	... @ 2/8			
284	4 " " 38 " Fine Whites	...	... " 3/2			
285	78 Gross Champagne Corks	...	... " 4/6			
290	250 " Ginger Beer Corks	...	... " 1/2			
291	16 Bales, ea. 100 Gross = 1600 Gross, W.C.	...	... " 4/6			
232	3 " " 50 " = 150 "	...	... " 4/			
295	1200 Dozen Stocks, 50 Gross, No. 7	...	... " 2/6			
	50 " No. 6	...	... " 2/3			
	70 Bundles marked LF = 5 Tons	...	... £40			
	80 " " SF = 6 "	...	... £53			
	30 " " HF = 2½ "	...	... £68			
	Bales	...	...	20	0	0
	Bags	...	...		12	6
				1221	2	0

6 Bales, ea. 68 Gross = 408 @ 2/8.

408 @ 2/6 is £51.

408 " 2d. is 204 @ 4d. or  $17 \times 4 = £3$  8/.

4 Bales ea. 38 = 152 @ 3/2.

3 times £7 12/, and  $2 \times 12/8$ .

Say mentally £22 16/ and  $£1$  5/4 = £24 1/4.

78 @ 4/6 = 39 @ 9/ = 9 times £2 less 9/.

1600 " 4/6 = 800 " 9/ = 9 times £40.

2½ " £68 = 5 " £34 = £170.

(No. 17.)

c

Mr. Osprey,  
Jersey,

18, Aldermanbury,  
London, 20 December, 1859.

Bought of JAS. LONGLAND & CO.,

MANUFACTURERS OF FLANNELS, DOMETTS, &c.,

BILL 4 MONTHS, OR 2½ % FOR CASH.

					£	s.	d.
2 Lilac	1	8/4 Grey, 49½ ... ..	@	6½			
H	2	Shirting, 79, 81 = 160 ... ..	"	2½			
45	2	33/ Med. Wet Wove, 58½ = 117 ... ..	"	3½			
46	2	" " " " 59 = 118 ... ..	"	3½			
47	2	" " " " 58 = 116 ... ..	"	4			
M.L.T.	5	36/ Long Cloths, 2/53, 3/55 = 271 ... ..	"	2½			
		Canvas ... ..			0	1	6
					11	5	3

49½ @ 6½d. Say 4 doz. @ 6/1½, add 9d.

160 ,, 2½d. Say 80 @ 5½d. = 40 @ 11d. = £2, less 40d., = £1 16/8.

117 ,, 3½d. Say 10 doz. @ 3/4½, less 10d. for the 3 less than 120.

118 ,, 3½d. Say 10 ,, ,, 3/10½, less 8d. for the 2 less than 120.

116 ,, 4d. Say 58 @ 8d., 29 @ 16d. = £1 9/, £1 18/8.

271 @ 2½d. Say 200 @ 1½d. = 0 1 0½  
37

The convenience of this  
Calculation is it requires  
neither slate nor paper.

6 doz. @ 2/3½d.	0 13 10½
	2 12 4½
Less	2½ for one.
	2 12 2

Mentally, 271 @ 2½d., 6½d., 1/0½, (£1 18/8 + 13/10½) less 2½d.

(No. 18.)

*Mr. Vant, Rochester,**London, 9 Watling Street, 11 Jan., 1866.***Bought of HITCHINGS & WOODHAMs,****MANCHESTER WAREHOUSEMEN.**

JOURNAL O, FOLIO 876.

TERMS 2½%, BILL @ 4 Mo.'s.

							£	s.	d.
4	7/8 Cold. Fancy ...	...	...	...	@ 10/				
2	5/4 " "	40½, 42½ = 83	...	...	" 5½				
5	" Hoyles Fancy, 3/40½,	2/40 = 201½	...	...	" 5½				
1	" " H, 41	...	...	...	" 5½				
4	" " D1, 2/40, 40½,	41 = 161½	...	...	" 5½				
1	4/4 Claret Roll Shirting,	60	...	...	" 2½				
2	" " and Black, 60,	60½ = 120½	...	...	" 2½				
2	6/4 Drab Roll	...	...	...	" 4/2				
	Canvas	...	...	...	...	0	1	0	
						15	14	5½	

H. &amp; W.'s Comps.

The 7/8 Hoyles' Fancy and 5/4 Ashton's shall follow directly we receive them.

83 @ 5½d. Say 7 doz. less 1 @ 5/3.

Say 201½ @ 5½d.	Say 201½ @ 6d.	5	0	9
	Less 101 pence	0	8	5
		4	12	4

161½ @ 5½d. Say (13½ doz. @ 5/9) less 3d., or allowing 8½d. for the odd 1½ yds., say 160 @ 5½d. = 80 @ 11½d. = £4 less 3/4 = £3 16/8 + 8½d. = £3 17/4½.

120½ @ 2½d. Say (10 doz. @ 2/10½) add 1½d.

(No. 19.)

Messrs. B. Emery & Co.,  
Commercial Street,

London, 9 January, 1867,  
5, 6, & 7, Gresham Street.

Bought of BRADSHAW, GWYNNE, & CO.,

TERMS AS MARCH.

JOURNAL B., VOL. 762, CONT.

GOODS TO ORDER  
NOT RETURNABLE

		£	s.	d.
	18 Pieces Brocade Noir, 65 $\frac{1}{8}$ , 81 $\frac{7}{8}$ , 81 $\frac{7}{8}$ , 81 $\frac{7}{8}$ , 82 $\frac{1}{8}$ , 81 $\frac{1}{8}$ , 82 $\frac{1}{8}$ , 81, 80 $\frac{1}{8}$ , 82 $\frac{1}{8}$ , 80 $\frac{1}{8}$ , 81 $\frac{7}{8}$ , 81 $\frac{1}{8}$ , 82 $\frac{1}{8}$ , 83 $\frac{1}{8}$ , 82 $\frac{1}{8}$ , 82 $\frac{1}{8}$ , 80 $\frac{7}{8}$ = 1456 $\frac{1}{2}$ ... @ 2/7 $\frac{1}{2}$			
	5 Pieces 9/8 Prints, 52, 53, 2/52 $\frac{1}{2}$ , 53 = 263 ,, 51 $\frac{1}{8}$			
	4 Pieces 39 $\frac{1}{2}$ , 3/40 = 159 $\frac{1}{2}$ ... .. 6 $\frac{7}{8}$			
2500	1 „ Black Victoria Lawn, 30 ... .. 6 $\frac{1}{2}$			
	1 „ Scotch Cambric, 7 $\frac{1}{2}$ ... .. 11 $\frac{1}{8}$			
	$\frac{1}{2}$ „ 20 Ingram Coventry Cord ... .. 18/6			
	$\frac{1}{2}$ „ 24 „ „ „ ... .. 20/7			
	1 „ 4 Ing. Boyeau French Lute ... .. 3/11 $\frac{1}{2}$			
	1 „ 6 „ „ „ „ ... .. 5/4 $\frac{1}{2}$			
	1 „ Grey Calico, 85 ... .. 7 $\frac{1}{2}$			
		207	7	8

(No. 20.)

1456 $\frac{3}{4}$  @ 2/7 $\frac{1}{2}$ . Say mentally,

$$31\frac{1}{2}d. = £31\ 10/ = £189 = £191\ 2/ = £191\ 3/.$$

$$240 @ 31\frac{1}{2}d. \quad 6 \times 240 = 1440 \quad + \quad 16 @ 2/7\frac{1}{2} = £2/2 \quad + \quad \frac{1}{2} \text{ of } 2/7\frac{1}{2} = 1/7$$

$$\quad \quad \quad @ 31\frac{1}{2}d. \quad \quad \quad = £22/2$$


---

263 @ 5 $\frac{1}{4}$ d. Say £5 18/9 + (11/10 $\frac{1}{2}$  less 6d.) = £6 10/1 $\frac{1}{2}$ .

240 @ 5 $\frac{1}{4}$ d.                      2 doz. less 1.

---

159 $\frac{1}{2}$  @ 6 $\frac{7}{8}$ d.  
or 13 dozen @ 6/10 $\frac{1}{2}$ d.  
add 3 $\frac{1}{2}$  @ 6 $\frac{7}{8}$ d.

Say 160 @ 6 $\frac{7}{8}$ d.	= 80 @ 1 1 $\frac{1}{2}$	£	s.	d.
	40 „ 2 3 $\frac{1}{2}$			
	20 „ 4 7			
	10 „ 9 2	=	4	11 8
	Less 0 3 $\frac{1}{2}$	=	4	11 4 $\frac{1}{2}$

---

85 @ 7 $\frac{1}{4}$ d. Say 7 dozen and 1 @ 7/3.



*Messrs. Turner, Jones, & Co., Exeter,**London, 13 January, 1865.***Bought of LEMMON, BROTHERS,****WHOLESALE AND EXPORT STATIONERS.**

	£	s.	d.
500 Rms. Blue Wove Double Foolscap ... @ 13/			
64 „ „ „ less 10% ... „ 13/			
41 „ News, 500 Sheets ... „ 38/4			
1 „ „ 375 „ ... „ 28/9			
44 „ Double Crown ... „ 23/			
3 „ „ „ less 10% ... „ 23/			
20 „ Crown Wove Bank Post ... „ 9/2			
3 „ „ „ „ less 10% ... „ 9/2			
50 „ Double Foolscap... ... „ 13/11			
21 „ Double Demy ... „ 29/8½			
1 „ „ „ less 10% ... „ 29/8½			
14½ Qrs „ less 10% ... „ 21/1			
42 Rms. Imperial ... „ 16/9			
790 Rms. 14½ qrs.			
	610	0	1

(No. 21.)

500 @ 13/. Say 13 times £25.  
 Or 500 @ 10/ = £250 + (3 times £25) = £325.

64 @ 13/. Say 64 @ 10/ = £32 add (3 times £3 4/) = £41 12/.

41 @ 38/4. Say  $\begin{array}{r} \text{£} \quad \text{s.} \quad \text{d.} \\ 82 \quad 0 \quad 0 \text{ less } 4\frac{1}{4}, \text{ or } £3\frac{5}{8} = £3 \text{ } 8\frac{1}{4}. \\ 3 \quad 8 \quad 4 \text{ because } 38/4 \text{ is } £2 \text{ less } £\frac{1}{8}. \end{array}$   
78 11 8

44 @ 23/ = £44 add (3 × £2 4/ or £6 12/) = £50 12/.

20 @ 9/2 = £9 3/4.  
 (9½s.) = £9½ for a score.

50 @ 13/11 = 50 times 14/ =  $\begin{array}{r} \text{£} \quad \text{s.} \quad \text{d.} \\ 35 \quad 0 \quad 0 \\ \text{Less } 50 @ 1\text{d.} = 0 \quad 4 \quad 2 \\ \hline 34 \quad 15 \quad 10 \end{array}$

21 @ 29/8½. Say  $\begin{array}{r} \text{£} \quad \text{s.} \quad \text{d.} \\ 21 \quad 0 \quad 0 = 21 @ £1. \\ 10 \quad 10 \quad 0 = 21 \text{ „ } 10/. \\ \hline 31 \quad 10 \quad 0 \\ \text{Less } 21 @ 3\frac{1}{2}\text{d.} \quad 0 \quad 6 \quad 1\frac{1}{2} \\ \hline 31 \quad 3 \quad 10\frac{1}{2} \end{array}$

42 @ 16/9. Say £42 less (£4½ or £7) =  $\begin{array}{r} \text{£} \quad \text{s.} \quad \text{d.} \\ 35 \quad 0 \quad 0 \\ \text{Add } 42\text{d.} = 0 \quad 3 \quad 6 \\ \hline 35 \quad 3 \quad 6 \end{array}$   
 (Note 16/8 is £½.)

Messrs. Fletcher & Co.,  
Limehouse,

London, 27 Jan<sup>y</sup>., 1866.  
18, Fish Street Hill.

**Bought of SAMUEL GRAVES & CO.,**  
**WAREHOUSEMEN,**

						£	s.	d.
1	Chest Congou, 89 lbs.	...	...	...	@ 3/3 $\frac{1}{2}$			
1	„ Yellow Hyson, 61 lbs.	...	...	...	„ 1/1 $\frac{1}{2}$			
	Duty on 62 lbs.	...	...	...	„ 2/2 $\frac{1}{2}$			
1	„ Blk. Pekoe, 85 lbs.	...	...	...	„ 3/4 $\frac{1}{2}$			
6	Boxes Gunpowder :							
	484	24	6					
	485	24						
	486	24						
	487	24						
	488	24						
	489	24						
		144						
		36						
		108 lbs.	...	...	„ 3/4 $\frac{1}{2}$			
		Duty on 108 lbs.	...	...	„ 1/5			
		Cartage	...	...		0	1	6
						65	2	6

Read 6 Boxes Gunpowder, numbered 484, 485, &c., each weighing 24 lbs., the tare off each is 6 lbs. indicated by the 6 on the right of the 24.

(No. 22.)

89 lbs. at  $3/3\frac{1}{4}$ . Say £14 16/8 less 5/7 = £14 11/1.

$3/4$  is £ $\frac{1}{6}$ , so  $\left\{ \begin{array}{l} 89 @ 3/4 \\ \text{is } £15 \text{ less } 3/4 \end{array} \right\}$  less 89 @  $\frac{1}{4}d$ .

61 @  $1/1\frac{3}{4}$ . Say £3 1/, £3 6/1, £3 8/7 $\frac{1}{2}$ , £3 9/11.

61 @ 1/, 61 @ 1/1, 61 @  $1/1\frac{1}{2}$ , 61 @  $1/1\frac{3}{4}$ .

62 @  $2/2\frac{1}{4}$ . Say £6 4/, £6 14/4, £6 15/7 $\frac{1}{2}$ , or £6 15/8.

	£	s.	d.
85 @ $3/4\frac{1}{2}$ . £ $\frac{85}{6}$ ths =	14	3	4
85 @ $\frac{1}{2}d$ . =	0	3	6 $\frac{1}{2}$
	14	6	10

	£	s.	d.
108 @ $3/4\frac{1}{2}$ = £ $\frac{108}{6}$ ths =	18	0	0
Or 9 doz. @ £2 0/6      108 @ $\frac{1}{2}d$ . =	0	4	6
= £18 4/6	18	4	6

108 @  $1/5$ , 9 dozen @ 17/ = £7 13/.

Mr. Lade,  
Chatham,

London, 15 Nov<sup>r</sup>., 1859,  
6, Gresham Street.

# Bought of BRADSHAW, GREGORY & BREWER,

MONTH'S BILL.  
JOURN. H. FOLIO 61.

NO PACKAGES RETURNABLE EXCEPT AT HALF-PRICE.  
FANCY GOODS NOT RETURNABLE.

					£	s.	d.
	2 Pieces Col <sup>d</sup> . Embossed, $26\frac{1}{2}$ , $27\frac{1}{2}$ = 54 ... @	$3\frac{1}{4}$					
	1 „ Gentian, 25... .. „	$3\frac{3}{4}$					
	1 „ Orlus Lining, 60... .. „	$3\frac{7}{8}$					
A 1	2 Roll Silesias, $60\frac{1}{2}$ , 61 = $121\frac{1}{2}$ ... .. „	$1\frac{3}{4}$					
NI	1 „ „ $60\frac{1}{2}$ ... .. „	$3\frac{3}{4}$					
B	4 „ „ $2/61\frac{1}{2}$ , $2/60$ = 243 ... .. „	2					
D	3 „ „ 60, 60, $60\frac{1}{2}$ = $180\frac{1}{2}$ ... .. „	$2\frac{3}{8}$					
	1 Piece $7/4$ Turkey Twill Mufflers ... .. „	$16/6$					
	3 „ $9/8$ Black and White, 6 ea... .. „	$2/10\frac{1}{2}$					
	2 „ $9/8$ Check Berkley's, 2 dozen per doz.	$4/6$					
	2 „ „ „ 3 dozen 8 „	$4/6$					
	4 „ $9/8$ Imitation Bands, 20, $\frac{3}{21}$ = 83 „	$4/9$					
	3 Black and White Clusters, $\frac{2}{15}$ , 14 = 44 „	5/					
	1 Piece $4/4$ Turkey Bands 20 ... .. „	$4/3$					
					12	16	$0\frac{1}{2}$

(No. 23.)

54 @  $3\frac{1}{4}d.$  Say  $13/6$  and  $1/1\frac{1}{2} = 14/7\frac{1}{2}.$

25 „  $3\frac{3}{4}d.$  Say 2 dozen @  $3/9$ , add  $3\frac{3}{4}d.$

60 „  $3\frac{7}{8}d.$  Say 5 dozen „  $3/10\frac{1}{2}$ , or £1 less ( $5 \times 1\frac{1}{2}d.$ ).

$121\frac{1}{2}$  „  $1\frac{3}{4}d.$  Say 10 dozen „  $1/9 = 17/6$ , add  $3d.$

243 „  $2d.$  Say  $240d.$  make £1 @  $2d. = £2 + (3 @ 2d. = 6d.)$

$180\frac{1}{2}$  „  $2\frac{3}{8}d.$  Say 15 dozen @  $2/4\frac{1}{2} = £1\ 10/$ , £1 15/, £1  $15/7\frac{1}{2}$ ,  
add  $1\frac{1}{2}d.$

---

The 83 @  $4/9$  }  
 44 „ 5/ } in the last three lines.  
 20 „  $4/3$  }

Are 83 @  $4/9$  per dozen, or 6 dozen and 11 @  $4/9 = £1\ 12/10.$

44 „ 5/ „ „ „ 3 „ 8 „ 5/ =  $18/4.$

20 „  $4/3$  „ „ „ 1 „ 8 „  $4/3 = 7/1.$

*Mr. Edw. Long,**London, 11 Jan<sup>y</sup>., 1866.**91 & 92, Wood Street.***Bought of STEVENS & STOKE,****WAREHOUSEMEN, &c.****WRAPPERS RETURNABLE AT HALF-PRICE.****JOURN. O., FOLIO 781.****BILL 4 MO.'S.**

						£	s.	d.
1 Piece	3/4 Linen Duck	...	...	...	@ 22/6			
1	„ 3/4 „ Cloth, 49	...	...	...	„ 4			
3	„ 30/ Greys, 72½, 70, 71½ = 214	...	...	...	„ 3			
5	„ 33/ „ 71½, 72, 2/71, 72½ = 358	...	...	...	„ 2½			
Job 8	„ 2/72, 72½, 70, 71, 70½, 77, 81 = 586	...	...	...	„ 2½			
„ 3	„ 73, 75, 76 = 224	...	...	...	„ 3½			
1	„ 8/4 Grey, 49	...	...	...	„ 5½			
1	„ 5/4 „ 48	...	...	...	„ 6½			
3	„ 8/4 „ 55, 2/54 = 163	...	...	...	„ 3½			
1	„ 30/ „ 59	...	...	...	„ 3½			
	Wrapper	...	...	...	...	0	5	0
						24	6	7

Bale 309, 310.

(No. 24.)

Read the fifth line (marked Job, that is, the goods are sold together at a price to ensure the sale of the whole), thus 8 pieces Greys, 2 measure, each 72 yards, the others  $72\frac{1}{2}$  yards, 70 yards, &c. = 586 yards @  $2\frac{7}{8}$  per yard.

### TO CALCULATE THIS INVOICE.

49 @ 4d. Say 4 times 4/1.

214 @ 3d. Say 3 times 17/10.

358 @ 2½d. Say 30 dozen (less 2) @ 2/4½ = £3 10/, £3 11/3 less 4½d.  
80 × 2/4

$$586 @ 2\frac{7}{8}d. = £7 \ 6/6, \text{ less } 586 \times \frac{1}{8} = 293f. = 73d. = 6/1.$$

$$586 @ 3d. \text{ or } 146/6$$
$$224 @ 3\frac{1}{2}d. = \text{£}2 \ 16/ \quad + 224 @ \frac{1}{2}d., \text{ or } 112d. = 9/4.$$

$$224 @ 3d. (\frac{1}{2}d.)$$
$$\begin{array}{rcl}
 163 @ 3\frac{1}{2}d. & = & £2 \ 0/9, \quad £2 \ 7/6\frac{1}{2} = £2 \ 9/3. \\
 & & 1\frac{1}{2}d. \text{ or } 163 @ 8d. + 163 @ \frac{1}{2}d. + 163 @ \frac{1}{2}d. \\
 & & 81\frac{1}{2}d. = 6/9\frac{1}{2}, \quad 81\frac{1}{2}f. \\
 & & 20\frac{1}{2}d.
 \end{array}$$



Messrs. Jefferson &amp; Sons, Old Ford,

London, 5 March, '67.

**Bought of SPICER, LONG & CO.,**  
**WAREHOUSEMEN AND SHIPPERS,**  
**7, BOTOLPH LANE.**

				£	s.	d.
23	Titlers	7/0/22,	Tare 1 lb.	...	...	...
				@	48/6	
3	Chests	Congou,	O. Cromwell			
		<i>cut.</i>	<i>grs.</i>	<i>lbs.</i>		
		0	3	26		
		0	3	25		
		0	3	25		
		2	3	20		
		0	2	16		
		2	1	4	256 lbs.	...
					...	...
					3/0 $\frac{1}{2}$	
1	Hhd.	Barbadoes				
3		17	0	9	1/3/7/8	
		1	3	15		
		15	0	22	...	...
					...	...
					34/	
1	Hhd.	Ditto				
20		18	3	18	2/0/7/8	
		2	0	15		
		16	3	3	...	...
					...	...
					36/6	
1	Hhd.	Ditto				
		17	0	16	1/3/14/8	
		1	3	22		
		15	0	22	...	...
					...	...
					40/6	
2	Tierces	of Pieces				
1089		8	1	20	3	10
90		8	1	11	3	12
		16	3	3		4
		1	2	26		
		15	0	5	...	...
					...	...
					41/9	
				175	5	1

(No. 25.)

Read 1 Hhd. Barbadoes, that is, sugar of that name, marked No. 3, gross weight 17 cwt. 0 qrs. 9 lbs. Tare 1 cwt. 3 qrs. 7 lbs., Draft 8 lbs., written on Invoices,  $1/3/7/8$ . That 1 cwt. 3 qrs. 7 lbs. and 8 lbs. = 1 cwt. 3 qrs. 15 lbs. to deduct. 15 cwt. 0 qrs. 22 lbs. is the net.

The words Tilters and Pieces are both applied to lumps of sugar.

To calculate this Invoice :

7 cwt. 0 qrs. 21 lbs. @  $48/6$ . Say £14, £16 16/, £16 19/6, £17 8/7.

	£	s.	d.
That is 7 times £2	14	0	0
„ 7 times 8/	2	16	0
„ 7 times 6d.	0	3	6
( $\frac{1}{4}$ of $48/6$ ) less 3/1	0	9	1 for the 21 lbs.
	17	8	7

256 @  $3/0\frac{3}{4}$ . Say £12 16/, £36 48/, £38 8/, £39 4/.

	£	s.	d.
That is 256 @ 1/	12	16	0
			3
	38	8	0
256 @ $\frac{1}{4}d.$ = $5/4$ @ $\frac{3}{4}d.$	0	16	0
	39	4	0

15 cwt. 0 qrs. 22 lbs. @  $34/$ .

Say £30,	£25 10/,	£25 18/6,	£25 16/8.
That is $15 \times £2$ , less $15 \times 6/ = £4$ 10/.	Add $\frac{1}{4}$ of $34/$ .		Less 6 lbs.

16 cwt. 3 qrs. 3 lbs. @  $36/6$ .

Say £34,	£31 0/6,	£30 11/4 $\frac{1}{2}$ , add 11 $\frac{1}{4}d.$ for 3 lbs.
That is 17 times £2,	less 17 times 3/6,	less 9/1 $\frac{1}{2}$ for 1 qr.

Messrs. Mackie & Co.,  
London,

Sept. 26th, 1865.

Bought of JOHN & EDWIN FOX,

PATENTEES,

MANUFACTURERS OF PATENT ROPES,

MILL WALL, POPLAR.

GARROD STREET, BIRMINGHAM.

HJ S						cwt. qrs. lbs.			£	s.	d.
1	1	Pack	Spun	Flax	...	1	3	19			
2	1	"	"	"	...	1	3	19			
3	1	"	"	"	...	2	2	0			
4	1	"	"	"	...	2	0	17			
5	1	"	"	"	...	2	0	13			
						10	2	12	@	95/	
Packing in strong Canvas @ 1/6										0	7 6
										50	15 2

Per "Lucibelle."

For 10 cwt. 2 qrs. 12 lbs. @ 95/. Say £10 12/1 $\frac{3}{4}$  × 5 less  $\frac{1}{4}$ . That is, call 1 cwt. £1, 2 qr. 10/, 12 lbs. 2/1 $\frac{3}{4}$  × 4 $\frac{3}{4}$  (that is 5 less  $\frac{1}{4}$ ) for the £4 15/.

(No. 26.)

**Account Sales** of Ox and Cow Horns, and a Quantity of Bones, ex  
 "Sussex," sold on Account of Brown & Co., Adelaide.

		£	s.	d.
Feb. 9th.	Campbell, Rivers, & Co.			
Lot 6	3690 Ox and Cow Horns, @ 28/ for 123 ...			
"	3069 " " " " 28/ " " ...			
	62 Bones, 38 cwt. 1 qr. 23 lbs. @ per ton £10 5/			
	Discount $2\frac{1}{2}\%$ ... ..			
		94	4	6
	<b>Charges :</b>			
	To entry ... ..	0	3	6
	Freight ... ..	12	13	1
	Wharf Charges and Landing ...	5	0	6
	Public Sale, 3 Lots @ 3/6...	0	10	6
	Fire Insurance, $\frac{1}{4}$ th ... ..	0	2	5
	Brokerage, 1% ... ..	0	19	4
	Commission, $2\frac{1}{2}\%$ on £94 4/6 ...	2	7	2
		21	16	6
	<b>E. &amp; O. E.</b>	72	8	0

**E. & O. E.** Errors and Omissions excepted, so that if there were a mistake in the Account, it would not give the Debtor any advantage.

3690 @ 28/ for 123 = 30 times 28/. Say £30, £12 = £42.

3069 @ 28/ for 123 = 25 times 28/, less the worth of 6 Horns.

Say £25, £35, less  $\frac{1}{4}$  = £34 18/8.  
 $(25 \times £1) + (25 \times 8/)$ .

Commission and Discount calculate @ 6d. in the £.

(No. 27.)

D

Messrs. Leman & Co.,  
Whitechapel,

London, 7 January, 1867.

**Bought of WOOD, SON & CO.,**  
**PAPER MANUFACTURERS,**  
**WHOLESALE AND EXPORT STATIONERS.**

		£	s.	d.
<b>C</b>	9 Bales FX Trieste, 58 cwt. 3 qrs. 8 lbs. ... @ 12/			
	60 Rolls, 10 Rms. Long Elephant ... .. 5/2/6			
	Centres ... .. 1			
	18 Rolls, 3 Rms. Long Elephant ... .. 11/10/0			
	7 Rolls, 1½ " " " ... .. 8/2/6			
	25 Rollers ... .. 1/			
	1 Rm. Long Elephant ... .. 11/10/0			
		143	10	5

The Paper called "Long Elephant" is here sold in rolls, each roll 6 reams @ £5 2/6 per ream.

For 58 cwt. 3 qrs. 8 lbs. @ 12/. Say 59 @ 12/, less 20 lbs. @ 1½d.  
add 1d.

That is, say, £29 10/, £35 8/, less 2/2.

59 half-sovereigns + 59 × 2/ }  
£5 18/ } less 2/2.

(No. 28.)

**Account Sales** of Four Bales Wool, ex "City of Canterbury," sold  
on Account of Messrs. Edwards, McNaught, & Co., Melbourne.

		£	s.	d.
1866. Jan. 28.	Walwyn, Boyd, & Co.			
	4 Bales, LM 638	cwt.	qrs.	lbs.
		3	0	7
	639	3	3	18
	640	2	3	11
	641	3	0	17
		12	3	25
	Tare ...	0	2	5
	Nett 12 1 20	= 1392 lbs. @ 7½		
	Charges :			
	Freight ...	3	9	3
	Warehousing ...	0	18	0
	Insurance ...	0	1	3
	Brokerage, 1% ...	0	8	9
	Commission on £43 10/ @ 2½% ...	1	1	9
		37	11	0
	E. & O. E.			

For 1392 @ 7½d. Say 696 @ 15d., 348 @ 2/6, 174 @ 5/, 87 @ 10/ =  
£43 10/. Or reckon 7½d. as £ $\frac{1}{16}$ .

(No. 29.)

Messrs. Johnson &amp; Co., York,

London, 8 May, 1867.

Bought of SAUNDERS &amp; COMPANY,

182, THAMES ST., E.C.

	cwt.	qrs.	lbs.	cwt.	qrs.	lbs.			£	s.	d.
23 Titlers, 7 0 22 <sup>1</sup> = 7 0 21							...	... @ 48/6			
2 Boxes Congou, "C. Seafield":											
361		0	2 0			15/1					
362		0	2 0								
		1	0 0								
		0	1 4 = 80 lbs.				...	... " 1/0 <sup>1</sup> / <sub>2</sub>			
			Duty on 82 "				...	... " 2/2 <sup>1</sup> / <sub>2</sub>			
3 Chests Congou, "O. Cromwell":											
726		0	3 26			24					
727		0	3 26								
728		0	3 24								
		2	3 20								
		0	2 16 = 256 lbs.				...	... " 3/0 <sup>3</sup> / <sub>4</sub>			
1 Chest Congou, "Esperance":											
962		3	27								
			25 = 86 lbs.				...	... " 3/5 <sup>1</sup> / <sub>2</sub>			
1 Chest Gunpowder, "Investigator":											
3350		3	6								
			20 = 70 lbs.				...	... " 3/2 <sup>1</sup> / <sub>4</sub>			
1 Chest Gunpowder, per "Inca":											
5443		3	6								
			17 = 73 lbs.				...	... " 3/9 <sup>3</sup> / <sub>4</sub>			
1 Chest Gunpowder, "Prince of Wales":											
6417		3	8								
			16 = 76 lbs				...	... " 4/6 <sup>3</sup> / <sub>4</sub>			
Cartage							...	...	0	5	11
									127	5	2

(No. 30.)

Mr. R. Burtwell,  
Manchester,

London, 10th July, 1866.

Bought of SAUNDERS & COMPY.,  
SILK PLUSHES.

CASH 5%.

	metres.				£	s.	d.
39165	46·90						
39342	41·80						
		metres.	f.	f.			
		88·70	@ 5·	443·50			
38925		41·20	„ 6·	247·20			
41276		42·50	„ 8·50	361·25			
9032	35·70						
8927	37·90						
		73·60	„ 6·	441·60			
9010	41·50		6·50	269·75			
9006	40·20		7·	281·40			
8806	41·30		7·25	299·42			
				2344·12			
		Commission 2½%	...	58·60			
		Exchange 25 f.		2402·72	...	96	2 2

Read thus : No. 39165, 46·90 French metres of Silk Plush } making  
 No. 39342, 41·80     "     "     "     "     "     "     "     " }  
 88·70 metres @ 5 francs per metre = 443·50 francs. The total of Invoice is 2344·12 francs ; the commission is the  $\frac{1}{40}$ th part.

To change francs into £, move the decimal point two places to the left (that is divide by 100) and multiply by 4.

(No. 31.)



London, 22nd July, 1859.

**Invoice** of 134 Bundles of Hoop Iron mentioned below, shipped on board the Steamer "Agamemnon," Captain Blackie, from Liverpool, for the City of Oporto, for account and risk of whom it may concern, and to the order of Mr. J. Ludwig Kaun.

JFM	Hoop Iron :	net. grs. lbs.	£	s.	d.
	10 Bundles $1\frac{1}{4} \times 17$ weighing	5 0 0			
	30 " $1\frac{1}{4} \times 16$ "	15 0 0			
	31 " $1\frac{3}{4} \times 15$ "	15 2 0			
	29 " $2 \times 15$ "	14 2 0			
	16 " $2\frac{1}{4} \times 14$ "	16 0 16			
	10 " $2\frac{1}{4} \times 13$ "	10 0 18			
	5 " $2\frac{1}{4} \times 13$ "	5 1 18			
	3 " $3 \times 12$ "	3 1 0			
	<u>Bdls. 134</u>	<u>Tons 4 4 3 24 @ £9 7/6</u>			
		Discount ... .. 5%			
	<b>Charges :</b>	£ s. d.			
	Entry in Custom House, Dock, and				
	Town Dues ... ..	0 8 0			
	Insurance on £50 @ 10/100 ... ..	0 5 0			
	B. Lading, 2/, Bill Stamp, 2d. ... ..	0 2 2			
	Policy Stamp, 3d., Postage, 4d. ... ..	0 0 7			
	Freight as per Bill of Lading ... ..	4 13 6			
	Commission for Buying and Forwarding @ $2\frac{1}{2}\%$ ... ..				
	Exchange @ $4/3\frac{7}{8}$ = Rs. 205 \$301.				
	<b>E. &amp; O. E.</b>				
	London, 26th July, 1859.		44	7	6

(No. 32.)

4 tons 4 cwt. 3 qrs. 24 lbs. is  $4\frac{1}{4}$  tons less 4 lbs.

Or, 4 tons £9 7/6 =  $\begin{array}{r} \text{£} \quad \text{s.} \quad \text{d.} \\ 37 \quad 10 \quad 0 \end{array}$

+ for  $\frac{1}{4}$  ton =  $\begin{array}{r} 2 \quad 6 \quad 10 \\ 39 \quad 16 \quad 6 \end{array}$  (less 4d. for 4 lbs. @ 1d.,  
                    

Observe that £9 7/6 per ton is by the rule for scores  $9\frac{3}{8}$ s., or  $9\frac{1}{4}\frac{1}{2}$  per cwt., or 1d. per lb.

### To Calculate Exchange.

$4/3\frac{7}{8} = 51\frac{7}{8}$  )  $\begin{array}{r} \text{£} \quad \text{s.} \quad \text{d.} \\ 44 \quad 7 \quad 6 \end{array}$

8	8	
415	355	0 0
	20	
	7100	
	12	Rs.
	85200	( 205·301
	830	
	2200	
	2075	
	1250	
	1245	
	500	
	415	
	&c.	

14, Cheapside, London,  
1st Sept., 1866.

Messrs. Truman & Hanbury,

**Dr. to MACKAY & EVANS,**  
**FOR ACCOUNT OF THE FOLLOWING GOODS.**

				£	s.	d.
3 Lots West Indian India Rubber :						
Lot 89/91	16 Bales, No. 1,	cwt. grs. lbs.	No. 9,	cwt. grs. lbs.		
	2,	0 3 0	10,	0 3 27		
	3,	0 2 18	11,	0 3 2		
	4,	0 3 3	12,	0 2 23		
	5,	0 2 22	13,	0 2 7		
	6,	0 3 6	14,	0 2 8		
	7,	0 2 19	15,	0 2 2		
	8,	0 2 1	16,	0 1 24		
		5 2 11		5 1 15		
		5 1 15				
		10 3 26	Tare 5 ea. =	80 lbs.		
		0 3 11	Dft. 15 lbs.			
		10 0 15				
		1135 lbs.	... @ 1/1			
Discount $2\frac{1}{2}\%$ ... ..						
Lot money ... ..				0	1	6
				60	0	4

(No. 33.)

*Messrs. J. McAuslane & Co.,**Birmingham, May 4th, 1867.***Bought of W. & F. AVANT & CO.,****MANUFACTURERS,****WEIGHING MACHINES, PATENT AGATE BALANCES, &c.**

		£	s.	d.
1121	2 Impl. Machines, 851B ea. 28 30/, 56 lbs. 43/ ...			
	10 Counter Machines, 883C 9/6, 1 Oblong Tin ...			
	6 " " ea. 2 11/6, 3 13/6, 4 16/ ...			
	3 " " 5 21/, Oblong Tin ...			
	3 Bruton's Agate Scales, 930, 18 inc.... @ 145/			
	3 " " " 20 inc.... " 170/			
	3 " " " 22 inc.... " 210/			
	1 Pair Scales, ea. 163, 12 70/, 14 92/, 16 118/, 18 in. 145/			
	3 " " 170, 16 inc. Gilt and China ... @ 27/6			
	2 " " 22 " " " " " 42/			
	2 " " 174, each 18 in. 67/, 20 inc. 78/,			
	22 inc. 90/, dble. Cranks and Hooks }			
		159	6	6

Read, 2 Imperial Machines, marked 851B, 28 lbs. weights, each 30/.

And 2 " " " " 56 " " " 43/.

These Goods vary in the Discount allowed off the Invoice prices, the general rates are 27½%, 37½%, 47½%, 67½%, that is 5/6, 7/6, 9/6, and 13/6 in the £.

(No. 34.)

*Messrs. McFarlane & Co.,**Birmingham, 11 May, 1866.***Bought of RICHARDS & SONS,****MANUFACTURERS,****SHOEMAKERS', CARPENTERS', SADDLERS' TOOLS,****Chests of Tools of every Description.****HAMMERS, VICES, ETC.****HEAVY STEEL GOODS.**

	£	s.	d.
2 Sets Farriers' Tools in leather cases, 2678 ... @ 26/			
1 Gents. Tool Chest complete, ea. No. 3 31/6, 1621 50/ ...			
1 Doz. Rule-joint Compasses, B111, ea. 57 5/, 68 6/ ...			
½ „ Coopers' Compasses, 435, ea. 12 inc. 32/, 14 38/			
			16 44/
1 „ Turnscrews, ea. 1456 8/, 1452½ 10/, 53½ 12/ ...			
1 „ Hammers, ea. 1765 9/, 67 12/, 69 16/6 ...			
½ „ „ „ 1771 21/6, 1773 25/6 ...			
½ „ Upholsterers' Hammers, ea. 694 18/, 490 27/ ...			
1 „ Plasterers' Trowels, D143 ... @ 27/			
1 „ Bricklayers' „ D16, 10 in. ... „ 25/			
	18	7	0

(No. 35.)

Messrs. McNaught &amp; Co.,

September 8th, 1865.

Bought of GEORGE &amp; EDWIN FORT,

MILL WALL,

GARROD STREET,

POPLAR.

BIRMINGHAM.

MANUFACTURERS PATENT ROUND AND FLAT ROPES.

M N			cwt. grs. lbs.			cwt. grs. lbs.			£	s.	d.
1/5	5	Coils 3 in. Manilla	2	1	7 ...	2	1	0			
			2	1	0 ...	2	1	1			
						2	1	4 =	11	1	12
6/10	5	" 2½ "	1	3	19 ...	1	3	16			
			1	3	16 ...	1	3	17			
						1	3	16 =	9	2	0
10/16	6	" 2½ "	1	2	3 ...	1	1	26			
			1	1	26 ...	1	1	25			
			1	1	24 ...	1	1	27 =	8	3	19
17/22	6	" 2½ "	1	0	22 ...	1	0	22			
			1	0	15 ...	1	0	22			
			1	0	23 ...	1	0	21 =	7	0	13
23/30	8	" 2 "	0	3	17 ...	0	3	18			
			0	3	17 ...	0	3	16			
			0	3	17 ...	0	3	19			
			0	3	15 ...	0	3	17 =	7	0	24
			Cwt. 44 0 12 @ 48/								

(No. 36.)

Mr. Geo. Johnson,

London, 23 Febry., 1867.

Dr. to RHEIMS, LYONS, &amp; CO.,

8 BAGS COCHINEAL, ex "BIRKBECK."

Lot	cwt. grs. lbs. oz.				lbs. oz.		lbs. oz.		£	s.	d.	
30	Gross	1	1	12	4	Tare	2	9	Nett	149	11 @ 2/8	
67	"	1	1	9	0	"	2	3	"	146	13 " "	
68	"	1	0	21	0	"	2	3	"	130	13 " "	
80	"	1	0	17	2	"	2	5	"	126	13 " 2/9	
101	"	1	0	26	2	"	2	5	"	135	13 " 2/8	
102	"	1	1	0	0	"	2	5	"	137	11 " "	
103	"	1	1	0	9	"	2	0	"	138	9 " "	
46	"	1	1	2	2	"	2	4	"	139	14 " "	
										148	0	1
Discount 2½% ... ..												
Lot Money... ..										0	4	0
										144	9	11


To calculate this Invoice, reckon 2/6, and add for the remaining 2d. or 3d. Call the ozs. each 2d.

Thus 149 <sup>lbs.</sup> 11 <sup>oz.</sup> @ 2/8 is  $\begin{array}{r} 18\ 12\ 6 \\ 1\ 4\ 10 \\ 0\ 1\ 10 \end{array}$  = 149 @ 2/6  
 = 149 " 2d., or 12/5 x 2  
 = 11 oz. @ 2d.

19 19 2

(No. 37.)

**Invoice** of Oil shipped by Hemmings & Co. on board the British Barque, "St. Salvador," bound for Melbourne, consigned to Messrs. H. McCleod, Evans, & Co., per order, Messrs. E. McNaught, McAuslane & Co., London.

	<p>20 Cases, 160 Imperial, 192 Amer<sup>cn</sup>. Galls.          Cozzens and Kersene Oil @ 72 cts. ...          Internal Revenue Papers ... 5.20</p> <p><i>Charges:</i>          B.E. Stamp 30 ct., B/L 30 ct., Clearce. 20 ct. 0.80          Insurance and Stamp ... 3.55          Commission 2½% ... 3.59</p> <p>@ Exchange 210%    £    s.    d.          Commission 2½%    0    8    1</p> <hr/> <p>16   12   5</p> <hr/> <p><i>E. &amp; O. E.</i> New York, 11 April, 1867.          A. Hemming &amp; Co.,          J. C. Landseer.</p>	<p><i>Dollars.</i></p> <p>7.94</p> <hr/> <p>151.38</p>
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This Invoice is in Dollars and Cents. Dollars are reckoned at 4/6, and 100 Cents = 1 Dollar.

The Oil is 192 American Gallons    *Exchange 210%:*  
 @ 72 cts. per Gallon:    That is, as 210 : 100 :: 4/6 to  
     Thus    72    the value of the Dollar.  
             192    Or reckon 151.38 Dollars @ 4/6  
             14400    = £34 1/. Then 210 : 100 ::  
             576    £34 1/ : £16 4/4.

(No. 38.)



Messrs. Brewer &amp; Sons,

London, 8 Oct., 1866.

**Bought of RICKETTS & CO.,****DOWGATE HILL,****WAREHOUSEMEN AND IMPORTERS.**

JOURN. A. FOLIO 869.

				£	s.	d.
1 Chest Gunpowder.			"Queen Bee."			
1807	2	19	14/1			
		15				
	2	4	= 60 lbs. ... @ 2/10½			
			Duty on 61 " ... " 1/5			
6 Boxes Gunpowder.			"Launceston."			
1145	27	7				
6	27					
7	28					
8	28					
9	27					
1150	27					
	164					
	42		= 122 lbs. ... @ 1/2½			
			Duty on 122 " ... " 1/5			
1 Chest Congou.			"Crocus."			
4752	1	0	14 26/2			
	0	1	0			
	0	3	14 = 98 lbs. ... @ 2/1¼			
			100 " ... " 1/5			
			Charges ...	0	3	11
			Cartage ...	0	4	1
				46	15	1

(No. 39.)

*J. Field, Esq.,**London, Finsbury,**28 May, 1867.***Bought of JOHNSON, TURNER, & CO.,****WINDMILL STREET.**

J.A.D.		£	s.	d.
	3 Casks Olive Oil,			
	Containing 282 Galls.			
	2 Allowance.			
	<u>280 Nett</u> ... @ 50/10½			
	2 Casks Olive Oil,			
	Containing 248 Galls.			
	5 Allowance.			
	<u>243 Nett</u> ... @ 50/10			
		104	16	2

To calculate the above, say 252 galls. per tun @ 50 10 0  
 Then 28 „ is  $\frac{1}{4}$  ... 5 12 3  
56 2 3

For 243 gallons, say 252 gallons = 50 10 0  
 Less  $\frac{1}{4}$  (for the 9 galls.) 1 16 1  
48 13 11

(No. 40.)

Mr. C. Horsley,

38, Threadneedle Street,  
London, E.C., 29 July, 1866

Dr. to LEVI & PRINCE,  
FOR AMOUNT OF THE FOLLOWING GOODS,  
7 LOTS E. I. IVORY.

Lot		cwt.	grs.	lbs.	lbs.	cwt.	grs.	lbs.		£	s.	d.
18	8 Teeth	0	3	0	Dft.	2	=	0	2 26 @	£28		
20	29 „	1	3	2	„	2	=	1	3 0 „	£26		
39	100 „	3	2	17	„	2	=	3	2 15 „	£38		
41	120 „	3	1	21	„	2	=	3	1 19 „	17/15/		
48	15 „	1	1	17	„	2	=	1	1 15 „	19/10/		
59	51 „	3	0	4	„	2	=	3	0 2 „	31/15/		
60	10 „	0	3	12	„	2	=	0	3 10 „	24/15/		
Lot Money, 3/6 ; Brokerage, 40/10										410	11	7

Obs.—Lot Money is paid to the auctioneer's clerk.

The Brokerage is  $\frac{1}{2}\%$ , or 10/ per cent.

In calculating, note that £28 per cwt. is 5/ per lb.

cwt. grs. lbs.  
For 3 2 15 Say  $3\frac{1}{2} \times £38$ .

For 14 lbs.  $\frac{1}{4}$  of £38 for the odd lb. 6/9.

„ 3 1 19 Say  $3\frac{1}{2} \times £17$  15/, less £1 8/6.

(That is 9 times  $3/2$ , the price of 1 lb.  
@ £17 15/ per cwt.)

„ 3 0 2 Say 3 times £31 15/, add 11/4.

(That is 2 lbs. @ 5/8.

(No. 41.)

Messrs. Edwards, Price & Co.,  
South Lambeth,

London, 18 June, '66.

**Bought of PRINCE & EASTMAN,**  
FENCHURCH STREET.

5 Bags Sugar,				4 Bags Ditto,				£	s.	d.
cwt.	qrs.	lbs.		cwt.	qrs.	lbs.				
767	1	3	24	8/1	381	1	1	3	7/1	
8	1	3	23		382	1	0	27		
9	1	3	21		383	1	0	15		
770	1	3	23		384	1	0	23		
1	1	3	24			4	3	12		
	9	3	3			0	1	4		
	0	1	17			4	2	8	... @	32/6
	9	1	14	...	...	...	...	...	...	37/
5 Bags Sugar,				3 Boxes Havannah,						
241	1	2	0	6/1	174	4	2	17	61/1	
242	1	1	27		181	4	2	19		
243	1	1	27		131	4	2	14		
244	1	1	25			13	3	22		
245	1	1	27			1	2	18		
	7	1	22			12	1	4	... @	36/
	0	1	7							
	7	0	15	...	...	...	...	...	...	32/6
5 Bags Sugar,				4 Bags Sugar,						
1117	1	1	8	7/1	1463	1	3	11	7/1	
8	1	1	20		4	1	3	11		
9	1	1	3		5	1	3	11		
20	1	1	24		6	1	3	12		
1	1	1	8			7	1	17		
	6	3	7			0	1	4		
	0	1	12			7	0	13	... @	37/
	6	1	23	...	...	...	...	...	...	34/6
				Cartage	...	...	...	...	0	11 3
									83	6 8

## APPENDIX.

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GREAT expertness in Addition of Money being required in all Banking and Trading Establishments, and by the Civil Service Examinations, and there being but little opportunity for this kind of practice from any of the Arithmetical Treatises published, owing to the brevity of the Examples, we have added a number of Exercises which the Pupil should work until he can correctly master the longest within five minutes.

<i>£</i>	<i>A</i>	<i>s.</i>	<i>d.</i>
2388	8	11	
75	15	0	
89	18	10	
42	5	0	
48	10	1	
210	1	2	
222	19	9	
182	13	7	
150	13	3	
66	14	8	
44	18	0	
157	0	8	
39	15	4	
26	8	7	
93	19	6	
35	10	1	
89	3	2	
83	11	5	

<i>£</i>	<i>A—continued.</i>	<i>s.</i>	<i>d.</i>
68	19	11	
190	10	5	
155	12	0	
167	14	11	
118	19	5	
58	0	4	
179	0	0	
96	15	11	
62	2	2	
34	19	8	
86	12	6	
156	14	4	
101	12	7	
19	3	6	
17	6	11	
20	15	6	
214	11	0	
175	10	11	

<i>£</i>	<i>A—continued.</i>	<i>s.</i>	<i>d.</i>
153	12	4	
132	3	9	
75	17	1	
24	4	8	
99	13	9	
133	15	10	
47	17	7	
9	14	0	
62	0	4	
7	16	9	
99	2	5	
89	6	0	
73	11	3	
89	4	2	
67	3	8	

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B			B—continued.			C			C—continued.		
<i>z</i>	<i>s</i>	<i>d</i>	<i>z</i>	<i>s</i>	<i>d</i>	<i>z</i>	<i>s</i>	<i>d</i>	<i>z</i>	<i>s</i>	<i>d</i>
7	6	0	4	10	0	6745	14	8	5	15	7
4	15	0	11	15	0	29	6	1	16	18	10
12	6	0	5	6	9	48	3	2	278	12	7
3	3	0	1	16	0	22	15	8	6774	19	9
7	1	0	4	7	0	79	6	3	70	18	10
1	18	9	4	10	0	8	11	2	87	17	5
7	10	0	11	11	0	31	18	9	91	19	2
3	4	0	6	6	0	60	0	5	18	8	10
5	8	0	5	17	0	18	8	10	14	12	5
5	11	0	23	14	0	14	12	5	44	14	6
2	16	0	21	12	0	44	14	6	21	16	2
6	17	0	13	2	0	21	16	2	143	11	2
3	4	0	7	11	8	143	11	2	76	14	11
12	6	0	3	18	9	14	3	10	14	19	3
2	17	0	1	18	9	62	11	1	20	9	3
2	14	0	8	2	4	14	19	3	136	14	11
7	4	0	6	18	4	20	9	3	102	9	0
2	11	0	4	15	8	33	3	3	41	4	1
1	4	3	2	8	6	103	11	9	5	15	7
1	12	0	42	18	0	19	13	2	16	18	10
21	15	0	27	7	2	41	11	1	278	11	7
25	10	0				41	4	8			
31	10	0				18	12	4			
21	5	0				22	11	9			
4	2	6									
4	4	0									
23	18	0									

D			E					
's	a.	d.	Tons.	cwt.	qrs.	lbs.	os.	dra.
34567890583	13	5½	42	14	2	20	14	0
65432109416	6	6½	59	12	1	14	7	0
23456789876	9	5½	76	13	3	22	12	0
76543210123	10	6½	47	17	1	17	4	0
23876954836	13	7½	36	10	2	9	10	0
54857869845	17	8½	49	9	1	16	9	0
7141	12	7	57	14	2	8	6	0
14542130154	2	3½	3	4	3	24	13	0
38705689037	8	5½	1	0	3	27	15	13
453	18	5	1	2	1	3	15	6
61294320962	11	6½	0	6	2	8	1	15
23876954836	13	7½	0	4	2	20	13	3
453876895	13	5½	1	7	0	21	2	6
967340187	13	3	0	8	3	15	12	11
15925	13	4	0	8	3	15	12	11
32659813	5	10½	1	7	0	21	2	6
546123104	6	6½	0	4	2	20	13	3
458765436	18	7	1	8	3	12	1	5
541234570	2	5½	4	5	3	24	12	13
234567895	13	5½	57	14	2	8	6	0
560789274	0	3	49	9	1	16	8	8
765432104	6	6½	36	10	2	9	10	8
439200817	15	4½	47	17	1	17	3	12
			76	13	3	22	12	4
			59	12	1	14	7	0
			42	14	2	20	14	0

F			F—continued.			G			G—continued.		
<i>s</i>	<i>a</i>	<i>d</i>	<i>s</i>	<i>a</i>	<i>d</i>	<i>s</i>	<i>a</i>	<i>d</i>	<i>s</i>	<i>a</i>	<i>d</i>
2	16	11	1	14	11	3	12	4	4	13	6
1	5	10	0	16	9	3	3	2	0	12	4
1	10	6	3	16	8	0	16	0	1	15	6
1	14	2	1	13	9	1	4	8	1	17	5
1	12	5	54	17	9	2	14	3	0	13	11
1	4	7	4	4	9	1	10	4	1	10	6
2	16	8	3	14	6	1	10	11	1	19	2
2	10	0	1	12	4	2	11	10	1	19	5
1	9	6	1	9	5	1	2	5	1	19	1
1	12	7	1	12	10	1	3	2	40	19	4
5	19	3	2	15	2	1	2	7	0	18	9
0	12	6	1	19	17	1	4	9	2	10	10
1	12	4	5	13	0	1	19	6	1	9	9
1	12	7	1	16	5	1	4	10	1	17	6
1	18	3	1	6	11	1	10	7	4	17	8
1	15	6	1	16	4	0	17	8	1	17	10
6	9	9	3	3	6	1	6	7	2	14	5
2	15	4	1	15	11	1	8	2	2	16	9
5	17	5	1	5	5	3	18	11	1	12	6
2	15	1	3	3	8	2	14	3	2	11	2
1	12	10	2	9	3	3	12	4	1	5	11
1	3	6	30	15	2	3	10	11	1	19	9
1	10	6	1	12	10	2	19	10	2	17	0
1	3	3				0	15	4	2	6	6
2	18	1				2	12	11			
2	3	3				1	11	4			
1	5	4				2	14	7			



H			H-continued.			I			I-continued.		
<i>s.</i>	<i>a.</i>	<i>d.</i>	<i>s.</i>	<i>a.</i>	<i>d.</i>	<i>s.</i>	<i>a.</i>	<i>d.</i>	<i>s.</i>	<i>a.</i>	<i>d.</i>
2	19	6	1	13	8	5	16	$5\frac{1}{2}$	9	7	8
2	7	2	66	9	2	749	19	9	18	15	10
1	19	6	2	16	8	560	2	7	8	9	4
1	7	2	1	17	11	26	11	5	27	11	$8\frac{3}{4}$
1	12	4	2	0	11	41	18	2	2	11	$10\frac{3}{4}$
2	7	8	1	2	11	11	1	7	14	18	10
4	12	7	1	2	11	5	16	2	2	18	$5\frac{1}{2}$
2	15	3	1	2	11	7	14	6	13	2	5
1	14	4	3	7	10	0	13	2	12	6	3
3	2	8	1	2	3	17	15	4	40	6	$8\frac{3}{4}$
1	17	4	1	6	4	34	11	0	5	12	$11\frac{3}{4}$
1	19	6	1	9	8	22	17	0	10	0	$9\frac{3}{4}$
2	19	10	1	5	0	134	14	$8\frac{1}{2}$	25	16	6
1	10	7	1	18	1	24	5	$10\frac{1}{2}$	48	4	$9\frac{1}{2}$
3	3	5	1	2	11	188	5	2			
1	8	7	1	8	2	6	4	$2\frac{1}{2}$			
1	19	11	1	4	3	17	9	6			
117	9	4	2	3	7	30	9	3			
1	3	2	2	11	1	9	10	$10\frac{1}{2}$			
1	2	3	1	10	8	26	15	$4\frac{1}{2}$			
1	8	7	1	17	0	10	16	$11\frac{1}{2}$			
1	5	11	2	13	2	3	4	11			
6	9	11	2	4	10						
1	5	6									
4	10	6									
2	11	5									
1	17	10									
5	13	2									
2	11	4									
1	17	6									
1	14	0									
1	4	8									
1	4	8									
1	2	6									
1	6	4									

J			K			K—continued.			L		
owl.	grs.	lbs.	£	s.	d.	£	s.	d.	£	s.	d.
0	3	17							303	4	10
0	3	19	7	7	9	40	5	6	101	3	6
2	1	7							249	19	6
2	1	27	1	11	8	99	19	11	652	3	5
2	1	26							2	17	10
2	1	19	37	16	10	2	18	11	29	19	11
2	1	4							38	10	5
1	3	19	2	18	11	25	16	2	299	18	6
1	3	16							262	19	11
1	3	16	115	19	1	61	10	6	71	19	10
1	3	17							2	19	0
1	3	16	74	19	4	4	4	7	150	16	11
1	2	3	103	10	1	5	9	3	75	3	1
1	1	26							145	17	0
2	3	22	99	19	11	2	12	4	31	16	6
1	1	25							2	19	0
1	1	27	2	19	11	1	11	8	99	15	9
1	0	22							3	3	3
1	0	15	24	19	1	7	7	9	99	18	9
1	0	23							7	16	6
1	0	22	49	14	3	4	4	7	4	17	7
1	0	22							20	2	5
1	0	21	499	19	11	5	9	3	89	2	3
0	3	17							49	19	11
0	3	17	287	6	2	2	12	4	18	4	4
0	3	16							39	19	9
0	3	16	341	13	10	1	11	8	2	0	6
0	3	18							3	15	8
0	3	16	2	18	11	7	7	9	7	14	6
869	3	24							0	8	2
527	2	23	99	19	11	4	4	7	0	5	0
64	1	18							5	16	2
7438	2	12	30	1	11	5	9	3	7	14	6
897	3	47							0	13	0
			2	18	11	2	12	4			
			87	13	9						

M			M—continued.			N.			N—continued.		
<i>x</i>	<i>s</i>	<i>d</i>	<i>x</i>	<i>s</i>	<i>d</i>	<i>x</i>	<i>s</i>	<i>d</i>	<i>x</i>	<i>s</i>	<i>d</i>
0	8	9	0	8	3	150	4	4	31	13	5
0	3	6	0	14	11	63	14	2	39	9	7
1	15	6½	0	10	10½	79	17	4	22	11	9
2	2	10	5	3	8	24	3	8	101	11	4
0	18	8	0	5	4	27	12	9	77	12	1
0	0	7½	0	8	4	39	8	7	140	19	5
0	6	5	0	6	2	36	17	7	35	2	0
0	4	6	0	3	7	62	11	11	177	15	7
1	4	6	2	17	9½	121	8	7	23	3	9
1	16	5	0	1	9	36	5	11	88	11	9
0	10	10½	2	9	9	32	4	7	35	19	6
0	0	9½	13	14	1½	309	10	3	78	12	1
0	6	1	0	11	11	207	8	9	154	11	6
3	9	6½	15	0	6	220	4	4	52	6	7
0	3	6	0	5	6	129	2	2	13	19	8
12	12	11	0	2	4	74	11	6	85	17	11
0	5	4½	0	4	6	50	17	6	22	14	9
0	1	1½	0	1	9	148	19	11	196	8	2
0	2	3				72	18	4	32	10	6
1	4	6				97	19	4	95	19	8
						38	15	0	18	16	4
						75	10	6	39	18	0
						145	8	2	16	2	6
						29	12	10	24	8	3
						8	11	2	24	12	11
						75	17	4			
						57	16	6			
						42	7	11			
						22	17	3			
						194	12	2			
						68	16	10			
						10	4	1			
						82	14	7			
						26	3	1			
						33	13	11			
						38	11	1			

O			O—continued.			P			P—continued.		
£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.
2	12	0	0	16	6	1	3	5	3	5	10
1	4	0	0	18	6	2	2	8	1	12	10
7	11	6	0	16	0	2	12	4	3	9	8
0	11	0	2	11	3	1	12	10	1	11	0
0	9	3	0	15	0	1	3	9	1	15	7
2	17	0	0	8	3	1	10	11	1	1	6
2	12	0	0	17	0	0	19	1	1	14	5
1	11	6	3	19	6	1	14	4	1	6	6
2	4	0	1	14	6	1	15	10	0	8	4
1	19	0	3	7	6	1	4	3	2	15	2
1	17	6	1	14	0	1	6	4	1	2	10
1	3	6	0	12	6	4	6	8	1	15	8
2	16	0	0	14	0	1	7	9	3	6	7
3	15	6	3	15	0	1	10	3	2	9	7
3	13	6	2	18	4	5	0	11	2	16	0
1	12	6	0	11	0	1	14	8	6	7	11
2	8	0	0	13	4	1	12	8	1	3	10
2	8	0	3	15	2	2	9	6	0	13	10
1	7	6	1	13	0	3	18	7			
0	17	0	0	8	0	1	2	0			
0	15	0	0	13	6	2	15	8			
1	2	6	2	12	6	1	13	0			
0	9	0				1	0	9			
1	6	9				2	16	5			
0	11	3				1	16	10			
0	11	3				2	17	1			
0	14	0				1	10	5			
0	9	0				2	17	1			
2	15	6				1	13	4			
1	19	0				2	11	4			
1	5	0				2	8	8			
0	13	0				1	8	10			
0	12	2				2	10	2			
2	19	0				4	0	7			
0	10	3				1	10	5			
0	12	6				1	12	4			

Q			Q—continued.		
<i>£</i>	<i>s.</i>	<i>d.</i>	<i>£</i>	<i>s.</i>	<i>d.</i>
16	18	10	287	6	1
44	14	6	139	9	9
21	16	2	74	19	11
18	12	4	341	13	11
26	5	3	12	16	5
249	19	10	19	6	5
20	9	5	60	19	5
10	16	6	26	17	4
27	10	4	1	2	8
40	18	11	1	7	10
29	19	11	1	1	2
29	6	3	1	13	0
53	19	11	3	11	6
8	6	7			
27	11	2			
41	5	6			
61	11	11			
58	13	0			
64	8	10			
128	13	3			
105	14	10			
44	19	3			

R			R—continued.		
<i>£</i>	<i>s.</i>	<i>d.</i>	<i>£</i>	<i>s.</i>	<i>d.</i>
499	19	11	22	15	8
16	12	6	34	2	8
46	15	4	5	18	9
18	11	2	30	18	9
21	10	6	49	13	5
31	9	6	16	8	11
146	9	0	93	15	11
19	18	11	61	19	11
26	17	9	1	11	1
13	16	7	0	12	2
25	11	7	0	13	3
15	13	4	1	5	9
50	3	0	1	13	4
11	16	2			
13	6	6			
48	2	11			
26	5	0			
50	11	8			
4	13	8			
22	11	0			
48	3	2			
23	16	3			

S			S—continued.		
£	s.	d.	£	s.	d.
3	12	4	1	8	0
3	3	2	2	14	2
0	16	0	1	3	10
1	4	8	1	1	9
2	14	3	0	12	11
1	10	4	1	17	4
1	10	11	1	8	11
2	11	10	0	19	5
1	2	5	7	5	2
1	3	2	1	4	8
1	2	7	1	2	10
1	4	9	1	4	10
1	19	1	1	8	5
1	4	10	1	16	0
1	10	7	1	12	7
0	17	8	2	18	3
1	6	7	3	3	2
1	8	2	1	12	7
3	18	1	1	18	6
2	11	3	12	15	11
2	1	4	3	19	6
1	11	0			
2	2	3			
1	8	8			
1	7	1			
1	12	9			
0	15	4			
2	12	11			
1	11	4			
1	9	7			
1	5	0			
1	9	3			
2	4	3			
1	12	4			
1	5	3			

T			T—continued.		
£	s.	d.	£	s.	d.
21	10	6	143	11	2
16	12	7	42	2	8
33	2	10	29	19	0
46	15	2	10	16	6
13	16	7	14	3	10
18	11	1	16	8	11
15	13	4	67	15	11
19	18	11	62	11	1
13	6	6	14	19	3
26	17	9	20	9	3
25	19	11	33	3	3
51	8	10	103	11	9
11	16	2	19	13	2
26	18	3	41	11	4
4	13	8	41	4	8
25	11	7	18	12	4
5	18	9	27	10	4
48	2	11	14	18	11
21	12	5	38	8	10
5	8	5	14	18	11
24	8	5	138	8	10
4	14	9			
50	11	8			
34	2	8			
29	6	2			
48	3	2			
22	15	8			
22	10	11			
31	18	9			
59	19	5			
18	9	10			
79	6	3			
14	12	5			
44	14	6			
21	16	2			

U			U—continued.			V			V—continued.		
<i>s.</i>	<i>a.</i>	<i>d.</i>	<i>s.</i>	<i>a.</i>	<i>d.</i>	<i>s.</i>	<i>a.</i>	<i>d.</i>	<i>s.</i>	<i>a.</i>	<i>d.</i>
61	10	6	80	11	7				16	18	10
143	11	2	0	8	5	474	19	11	0	12	2
159	13	8	26	6	6	23	11	7	3	15	4
49	19	11	27	13	4	2	18	4	1	12	1
51	0	3	102	0	6	39	8	8	4	1	4
103	11	9	49	18	10	146	9	7	3	15	6
101	3	0	35	12	9	99	19	11	1	18	8
652	3	5	105	17	0	2	19	1	4	18	11
62	5	3	13	5	6	30	12	6	0	12	2
122	1	11	4	1	11	158	12	2	3	15	4
29	19	11	3	2	8	2	19	0	1	12	1
29	18	7	1	12	11	75	19	11	4	1	4
141	3	8	2	12	3	7	12	2	3	15	6
41	13	9				71	15	0	1	18	8
5	8	8				49	19	11	4	18	11
78	11	6				2	19	1			
24	19	11				75	2	0			
63	19	11				193	0	0			
262	19	11				122	11	9			
25	16	2									
79	19	11									
122	2	6									

W			W—continued.			X			X—continued.		
£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.
237	0	4	66	14	8	1	10	6	1	9	11
96	15	11	44	18	0	5	15	0	3	7	1
62	2	2	157	0	8	2	16	1	0	10	6
34	19	8	39	15	4	0	15	0	1	2	6
86	12	6	96	8	7	2	9	0	2	8	10
156	14	4	26	19	6	1	10	2	3	14	5
101	12	7	35	10	1	1	1	8	3	6	7
19	3	6	89	3	2	2	12	2	2	3	8
17	6	11	151	11	5	1	16	8	2	14	8
20	15	6	191	10	4	1	5	6	1	17	9
214	11	0	155	12	0	1	7	8	2	15	1
175	10	11	167	14	11	1	11	4	1	12	0
153	12	4	118	19	5	2	9	4	2	8	8
132	3	9	1	5	0	6	7	0	1	13	0
75	17	1				2	6	7	2	12	5
24	4	8				1	17	6	3	11	2
99	13	9				3	9	7	119	18	1
133	15	10				1	2	4			
47	17	7				2	14	7			
9	14	0				1	12	4			
62	0	4				1	9	9			
7	16	9				2	8	9			
99	2	5				3	15	7			
89	6	0				1	3	7			
73	11	3				1	9	9			
89	4	2				1	1	10			
67	3	8				4	11	9			
75	15	0				2	9	8			
89	18	10				1	8	4			
42	5	0				2	13	8			
48	10	1				2	13	9			
210	1	2				2	17	11			
222	19	9				69	2	8			
182	13	7				2	14	9			
150	13	3				2	0	9			



Y			Y—continued.			Z			Z— continued.		
£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.
52	12	2	23	19	9	2	4	4	1	8	7
3	10	8	99	11	9	1	0	5	0	16	9
1	16	1	56	2	10	2	10	1	4	3	5
1	11	6	1	16	1	1	4	8	5	1	10
2	3	2	3	14	8	1	3	5	1	15	3
0	19	6	1	16	2	3	18	7	4	15	10
0	16	8	4	17	11	1	15	8	1	10	6
2	4	2	2	0	9	1	10	7	1	16	0
2	13	9	14	9	6	0	15	3	2	2	9
1	11	0	4	17	11	2	17	10	1	4	6
0	9	9	2	12	3	1	15	9	1	2	10
11	2	0	1	15	6	1	2	3	1	18	10
3	7	6	3	8	7	1	3	0	1	5	8
1	13	11	25	9	0	1	9	10	1	2	2
3	4	0	24	19	9	1	7	8	1	13	11
1	8	3	25	19	9	1	13	4	1	19	9
1	4	0	23	19	9	1	12	6	1	18	8
1	15	6	99	11	9	2	11	4	1	3	2
3	8	7				3	16	7	2	7	5
25	9	0				4	8	11	1	3	11
24	19	9				8	5	3	1	7	6
25	19	9				2	5	2	2	5	1
						1	12	10			
						1	3	3			

THE END.

BILLING PRINTER, GUILDFORD.







